

# San Mateo County Community College District

## 2005-06 Mid-Year Budget Report



## **Front Cover Photos**

### **Row 1 – Cañada College**

*Left:* New baseball field and stadium

*Right:* Construction of new Library & Student Resource Center scheduled for completion in Summer 2007

### **Row 2 – College of San Mateo**

*Left:* Walter H. Moore Regional Public Safety Center scheduled for completion in Fall 2006

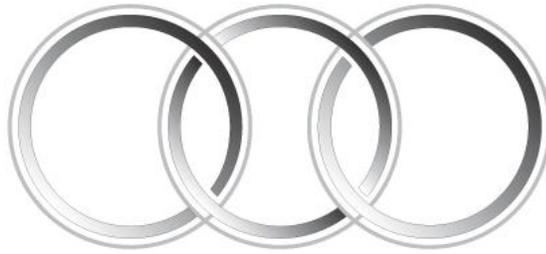
*Right:* Integrated Science Center, Bldg. 36 scheduled for completion in Summer 2006

### **Row 3 – Skyline College**

*Left & Right:* Construction of Student Services and Community Center & Science Annex, Bldgs. 6/7A, scheduled for completion in Summer 2006

### **Row 4 – San Mateo County Community College District Office**

*Left & Right:* College Vista Faculty/Staff Housing Complex



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**2005-06**  
*Mid-Year Budget*  
*Report*

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# San Mateo County Community College District 2005-06 Mid-Year Budget Report

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## 2005-06 Mid-Year Budget Report

**THE MID-YEAR BUDGET REPORT provides information about the status of the District’s Unrestricted General Fund, as well as summary information about other District funds. It also includes an overview of the Governor’s 2006-07 budget proposal.**

### 2005-06 SMCCCD Budget Summary



#### Maximizing Revenue

In an attempt to capture additional State growth revenue, the San Mateo County Community College District strategically opted to include in its 2004-05 Second Principal Apportionment Report (P2) 900 full-time equivalent students (FTES) from Summer 2005. Summer Session enrollment typically would have been included with the 2005-06 enrollment report.

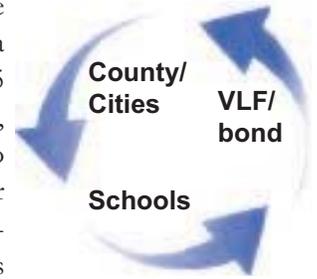
In November, with the news that unclaimed growth revenue existed at the State level for 2004-05, the District revised its enrollment report by including an additional 1,300 FTES from Summer 2005, bringing the total to 2,200 FTES. This increased the District’s total State-funded resident FTES for 2004-05 to 21,587.

As a result of this strategy, in February 2006, the District received an additional \$4 million in one-time funding for 2004-05. However, since 2005-06 FTES started out 2,200 FTES less than a normal year, accompanied to date by less growth than desired, the District will be in the status called declining enrollment.

When a district is in declining enrollment, the State recognizes that the district cannot reduce staffing as rapidly as FTES may have dropped. To accommodate for this situation, the State has a one-year hold harmless contingency that allows a district in declining enrollment to be funded at the same level as the prior year. Consequently, in 2005-06, the District will be funded at the same level as 2004-05. The District’s enrollment may gradually grow, but an increase of 2,200 FTES is not expected in even two to three years.

### Impact of the Triple Flip

The term “triple flip” refers to a shift of 2004-05 State funding, implemented to compensate for the loss of revenue to cities



and counties as a result of the vehicle license fee (VLF) reduction and the sales tax to support State bonds. The 2004-05 State budget included a shift of \$492.6 million in ERAF (Educational Revenue Augmentation Fund) funding designated for school districts to local governments. The loss of ERAF funding for school districts was then offset by an equal amount of State apportionment funding.

A new law, contained in Revenue and Taxation Code 97.70, requires that ERAF funds must first be distributed to fund the triple flip and vehicle license fee and those that would be entitled to excess ERAF (special education and taxing agencies) who are held harmless. The new law also states that if there are inadequate funds to meet the obligations of those three, the general property taxes of non-basic aid school districts shall be reduced.

In San Mateo County, there are 23 elementary, secondary or unified school districts and one community college district. Of those districts, eight are basic aid districts and are therefore not subject to the effects of the law. As can be seen in the chart on the next page, the total obligations exceed the available ERAF dollars by almost \$70 million. That amount must come from the general property taxes of

the 16 non-basic aid districts. Of that amount, about \$16 million was deducted from the District’s property taxes. Although this amount should be made up by the State, the possibility exists that insufficient State funds may result in the application of a deficit factor and/or cash flow issues will occur.

ERAF	2005-06 Estimate	2004-05
Total ERAF Revenue	\$178,391,699	\$167,424,414
Triple Flip	27,255,072	25,489,463
Vehicle License Fee	105,190,056	85,427,507
Special Education	21,000,000	22,000,000
County/Cities/Special Districts	94,846,939	79,758,351
Total ERAF Obligation	\$248,292,067	\$212,675,321
ERAF Deficit	(\$67,900,368)	(\$45,250,907)

**Enrollment Matters**



As long as the District is not a basic aid district, enrollment is the most important factor affecting its funding. Student enrollment fees increased 136% during the last two years, and that increase has significantly contributed to the decline in enrollment. The 2005-06 final expenditure budget includes \$1.5 million in funding to help attract students and improve enrollment. It is a major challenge for the District to improve access to our students.

The Vice Presidents of Instruction, along with Chief Financial Officer, Kathy Blackwood, formed an Enrollment Management Team to review enrollment growth plans developed by the colleges. Each college went through extensive consultation and review prior to finalizing their plans to increase enrollment to the 2003-04 level by the end of 2006-07.

The strategies fall into three main areas:

- Increase the schedule of classes
- Increase recruitment and marketing
- Increase retention

Additional classes will be added in areas that have waitlists

or for which demand has been identified at all three colleges. In addition, the colleges are reviewing ways to schedule classes to maximize student contact hours and facilitate program completion for students.

Recruitment and marketing strategies include outreach to high schools in conjunction with increased community college level classes at high schools, coordination and improvement of marketing efforts, and increased recruitment efforts.

Retention strategies include increasing support for the First Year Experience at Cañada and development of a freshman success program at Skyline and CSM, additional counseling and tutoring hours at all three colleges, and additional lab hours at CSM.

Enrollment strategies include the development of new programs. Of the available funds, \$250,000 is being set aside for allocation for this purpose by Fall 2006. Currently under investigation is a basic skills math program offered by Skyline College at San Francisco State University.

The following allocation of FTES growth funds has been determined for 2005-06:

	FTES Goal	Allocation
Cañada	140	\$250,000
CSM	325	562,500
Skyline	275	437,500
Special Projects	150	250,000
TOTAL	890	\$1,500,000

Additional funding for 2006-07, should it become available, would enable the colleges to implement additional identified strategies.

The District will evaluate the strategies by a variety of measures and prepare a report on the outcomes in Spring 2007.

### New Resource Allocation Model

During the Fall of 2005, the District Committee on Budget & Finance put the finishing touches on a new resource allocation model for implementation in 2006-07. The Committee agreed that the model addresses the needs of the District for a fair, equitable, predictable and stable model. The model allocates funding based on the following factors:

1. **Base Allocation** — Colleges are guaranteed 80% of current funding with the other 20% based on a three-year average FTES.
2. **Fixed Costs** — Increases in Central Services such as benefits, utilities, insurance, election, legal & consultant services, staff development, telephone software & hardware maintenance, technology advancement, and transfers to the post-retirement reserve fund are added.
3. **Facilities** — Allocation to Facilities is increased for new buildings at the rate of \$1.65 per square foot.
4. **Growth** — Allocations are increased or decreased annually based on changes in three-year average FTES.
5. **District Office** — The District Office is allocated 12% and Facilities is allocated 4% of college growth allocations.
6. **Demonstrated Need** — Allocations are increased for identified needs that are necessary but that do not fit neatly into a resource allocation algorithm. Included in this component of the allocation model will be compensation settlements and incentives (i.e. growth, productivity, etc.) for additional funding. The incentives will be identified and continuously reviewed by the District Committee on Budget & Finance.

To implement the model, the Committee decided that changes should be made only to current allocations with new revenues. This will ensure that colleges will not lose funding in the initial allocation.

The new resource allocation model will be implemented during Spring 2006 as part of the budget development process.

### District Committee on Budget & Finance

The District Committee on Budget & Finance is a subcommittee of the District Shared Governance Committee. The Committee meets twice each month, and Committee members receive regular updates on State and District budget and finance issues and actively contribute to the dissemination of information to their respective constituencies. Members include:

**Kathy Blackwood**, Chief Financial Officer, Committee Chair

**Rick Ambrose**, Academic Senate, CSM

**Anyta Archer**, CSEA, Skyline

**Eloisa Briones**, Budget Office, Skyline

**Ben Gonzales**, Associated Students, Skyline

**John Kirk**, AFT, CSM

**John Majoubi**, Associated Students, CSM

**Vickie Nunes**, Budget Office, Cañada

**Paul Roscelli/Ron Trugman**, Academic Senate, Cañada

**Virgil Stanford**, Budget Office, CSM

**Terry Watson**, CSEA, Cañada

**Linda Whitten**, Academic Senate, Skyline

**Nancy Witte**, CSEA, CSM

**Jozsef Veres**, AFSCME, Cañada

## Governor's 2006-07 Budget Proposal



On January 10, 2006, Governor Arnold Schwarzenegger revealed his 2006-07 budget proposal. The budget provides a significantly better outlook for community colleges. Specifically, the budget proposal increases community college funding by approximately \$606 million and improves the community college share of Proposition 98 funding from 10.46% to 10.79%. It also maintains the community college enrollment fee at \$26 per unit. Despite this good news for community colleges, the Governor's total budget proposal leaves a \$6 billion shortfall unresolved.

The proposed community college increases contained in the budget proposal are:

- **COLA** for general apportionment – \$264.6 million (5.18%)
- **COLA** for specified categorical programs – \$15.4 million (5.18%). The programs which provide essential services to special populations include Basic Skills, Matriculation, DSPS, and EOPS.
- **Growth** – \$148.8 million (3%). This level of funded growth exceeds the 1.74% change in adult population, which is the current statutory index for system growth. The level of growth proposed in the Governor's budget may not be attainable.
- **Growth** for specified categorical programs – \$5.1 million (1.74%).
- **Equalization** – \$130 million. This augmentation brings the total Equalization funding to \$240 million, which was the Governor's original agreement to equalize credit instruction rates to the 90th percentile. The original estimate of \$240 million is no longer sufficient to bring rates to the 90th percentile.
- **Career Technical Education** – \$30 million increase. The 2005-06 budget included \$20 million in one-time funding to expand and improve the relevance of Career Technical Education courses offered at high schools, regional occupational centers and programs and community colleges. All funds are now ongoing rather than one-time.

- **DSPS** – \$9.6 million. This augmentation will support additional sign language interpretive services, as well as real-time captioning equipment for deaf and learning disabled students.

- **CalPASS Program** – \$500,000. The Budget Act of 2005 provided \$1 million for the California Partnership for Achieving Student Success. This augmentation will assist in expanding the program's implementation statewide.

- **Pilot program for community college BA degree courses** – \$100,000. This augmentation proposes funds for one-time grants of \$50,000 to two colleges to facilitate collaborative partnerships between community colleges and four-year institutions to provide baccalaureate degrees at community colleges in geographic areas with low four-year institution participation.

- **Various technical changes** – \$2 million.

- **Capital Outlay** - \$491.7 million in Higher Education Capital Outlay Bond Funds of 2006 for 58 projects for the construction and renovation of buildings. Through a combination of funding sources, the San Mateo County Community College District is scheduled to receive \$23.5 million in funding for Facility Maintenance Centers at Cañada College and Skyline College and the Allied Health Vocational Training Center at Skyline College.

The Governor's budget proposal addressed most of the community college system's funding priorities. It did not, however, include funding for noncredit programs, rural college access grants, improving the full-time faculty ratio (75/25), or part-time faculty office hours and health insurance all of which were part of the Board of Governor's budget change proposals.

## Proposition 98

The large increase in Proposition funding results from the Governor's broken promise to schools in 2004-05. Under Proposition 98 schools were owed \$2 billion from 2003-04. While crafting the 2004-05 budget, Governor Schwarzenegger negotiated a "deal" with the K-12 education coalition to suspend Proposition 98 while limiting the impact of the suspension to \$2 billion. This type of suspension creates a permanent revenue loss for the years during the suspension period.



In addition, \$1.67 billion in state tax revenues, which were above the original budget estimates, were not appropriated to schools as mandated. The combination of the \$2 billion "deal" and the additional \$1.67 billion not appropriated resulted in underfunding \$3.67 billion in 2004-05. This further resulted in an ongoing shortfall as the underfunding carries forward into 2005-06 and beyond.

For 2006-07, Governor Schwarzenegger is essentially closing the \$3.67 billion gap by funding \$1.67 billion above what is required by the normal Proposition 98 formulas. This increase does not address back funding.

## Mandated Cost Claims

Mandated cost reimbursements cover the costs of a district associated with implementing specific programs mandated by the State (i.e. collective bargaining, Health Services, etc.). For the past several years, funding to reimburse school districts for mandated cost claims has been deferred.

The Governor's budget for 2006-07 includes funding to begin to address payments owed; however, the augmentations do not include community colleges. Legislation may be proposed to provide a share of the funds to community colleges. Mandated cost deferrals now total an estimated \$1.3 billion.

## State Retirement System Payments

The Governor's 2006-07 budget proposal does not include any new reforms to the PERS or STRS pension retirement systems. In 2005-06, the Governor proposed to shift the state's contribution (\$469 million) to local school districts, but his proposal was not included in the final budget.

## Senate Bill 361: Community College Funding Formula



Senate Bill 361 would implement funding formula reforms for California community colleges. The bill will proceed parallel to the State budget bill and both are expected to be approved at the same time this Summer.

Senate Bill 361 is the outcome of deliberations among community college leaders to develop long-term community college funding solutions. The bill, introduced by Senator Jack Scott, changes but does not simplify community college funding and does not provide community colleges with additional funding. The bill recommends base funding for each college, augmented by funds for credit FTES, and then applies a series of complex variables. Following is a synopsis of the elements of SB361 which pertain to this District:

1. Districts would be funded based on \$3 million per college, plus a dollar amount per credit FTES equalized to the 90th percentile of funded FTES (about \$4,000) in the system, rounded to the nearest \$100.
2. The three-year declining enrollment stability mechanism would be restored, allowing districts up to three years to restore the pre-decline enrollment level.
3. A guaranteed property tax and student fee backfill would be implemented when funds available are less than the amount budgeted. This would eliminate deficit factors, which have ranged from 0% to 3% of state base revenue limits.
4. Cost of living adjustments (COLA) would include any prior year unfunded COLA (1.997% for 2003-04) and would add 1% to the statutory COLA for core

operational and institutional needs.

5. The bill would exclude lease revenue bonds from Proposition 98 funding, freeing up funds for other uses.

6. Growth would be funded at the sum of each district's calculated growth rate instead of the normal 3% per year, eliminating growth deficits. It would also adjust the calculated growth rates to include the effect of county unemployment rates and 3-year overcap FTES. It also allows growth funding to be banked and funded in future years.

7. A stable funding stream would be block-granted to districts for scheduled maintenance and instructional equipment.

8. Priorities would be established to fund various system budget requests when sufficient funds do not exist for all proposals.

The bill contains a hold harmless clause to protect some colleges from losing funding when compared to the existing model.

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## Community College Initiative

On December 29, 2005, representatives of Californians for Community Colleges filed the community college initiative with the Attorney General's Office in the first formal step in qualifying the measure for the ballot. The initiative, termed "Community College Governance, Funding Stabilization, and Student Fee Reduction" Act, is expected to be on the November 2006 election ballot. In short, the ballot measure:

- Creates two Proposition 98 pots—one for K-12 and the other for community colleges—allowing both segments to grow separately based on inflation and enrollment. Currently, increases in Proposition 98 funds are based on K-12 enrollment growth, which is projected to be entering a long-term decline. Community college enrollments, on the other hand, are projected to be entering a period of growth.
- Will not affect K-12 funding and does not raise taxes.
- Will provide better fiscal stability for community colleges by ensuring consistent operations of colleges, providing property tax backfill, and prohibiting offsets to student fee revenue.

- Will secure effective governance by writing local Boards of Trustees into the State constitution, thereby increasing local control and enhancing the system's leadership. Currently the community college system is not constitutionally recognized by the State as are the CSU, UC, and K-12 segments.

- Keeps student fees affordable and predictable by tying student fees to costs, establishing a \$20 per unit starting point, prohibiting mid-semester increases, and requiring the legislature to vote to increase fees.

The Californians for Community College coalition includes the California Federation of Teachers (CFT), the Faculty Association of California Community Colleges (FACCC), the Community College League of California, and the Los Angeles College Faculty Guild.

Approximately 600,000 signatures will be needed by April 30, 2006 to qualify the initiative for the November ballot. Fundraising is currently taking place to qualify the initiative for the ballot and to secure voter support to pass the measure.

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## The Future of Student Fees

The Governor's budget proposal did not include increases in student fees for 2006-07. In recent years, however, student fees have outpaced per capita personal income. The Legislative Analyst's Office will be recommending that future student fees be determined by a percentage of cost, which is currently estimated at 17%.

Most people agree that a reasonable fee policy that will be fair in good times and in bad is needed. Student fee increases of 136 percent and uncertain budgets triggered a decline in enrollment of over 300,000 students during the last two years.

## 2005-06 SMCCCD Highlights

Although the budget is the main focus of the report, it is important to mention the many fiscal activities that have taken place recently, as well as plans for the near future.

### Measure A



In November 2005, voters passed the District's second consecutive general obligation bond measure.

The \$468 million bond measure, combined with the \$207 million bond passed in November of 2001 and other state and local resources, brings the District's total capital improvement program to nearly \$1 billion. These monies will provide for facility renovation, repair, upgrade and construction, including the modernization of classrooms and labs at all three campuses.

The District plans to issue Series A of this Measure A general obligation bond during the Spring of this fiscal year, as well as Series C of its prior Measure C bond.

### Surplus Equipment Website



In an effort to improve the District surplus processes, the General Services Department recently launched its new surplus auction website called "SCOVE," located at [www.scove.biz](http://www.scove.biz). Through an online bidding process similar to eBay, anyone can purchase District surplus goods for all types of equipment, including vehicles, electronic equipment and computers, furniture and much more. The site was launched in early January after two months of testing and programming to ensure the security and the functionality, as well as the look and feel of the product. This low cost alternative to eBay allows the District to provide a tailored market for local buyers and saves on shipping charges. Senior buyer, Bob Domenici and the General Services Student Assistant, Dat Nguyen, were instrumental in the launch and their contribution is commendable.

According to Rick Bennett, Director of General

Services, SCOVE is a new and innovative method to make money while disposing of unwanted surplus equipment. The site's first sale took place on January 12, 2006. The first surplus item sold through "SCOVE" was a 1992 cargo van. Kelly Blue Book's value of this van in good condition was \$1,965. The van sold on the SCOVE auction for \$2,740, or \$775 more than what the District could have sold the vehicle for on Craig's List. The extra revenue was more than enough to offset the original investment of \$408 for the software and the web registration, giving the District a return of our investment in one auction.

In the first month of operation, there have been 3,374 hits on the site. The District has sold surplus computers, electronic equipment, and furniture in addition to the cargo van. Rick Bennett's future vision of the website is that SCOVE will be branded as a community college surplus web auction site. He hopes to host other community college surplus auctions in an effort to bring strength to the site through numbers, to increase traffic on the site, and to potentially bring in revenue to offset the ongoing operational costs to the department.

Be sure to log on to [www.scove.biz](http://www.scove.biz) often to see current surplus items.

### Telephone System Upgrade

During the Fall semester, a new VoIP (Voice over Internet Protocol) system, funded through bond proceeds, was installed districtwide. The new Siemens system combines telephone and computer technology.





## College Vista

Grand Opening for College Vista, the District's faculty and staff housing complex, took place on the morning of December 9, 2005, and was attended by approximately 175 staff, civic leaders and members of our community. Residents began moving into their units on the very next day. As of January 30, all units were occupied and, despite some "new building" issues, residents seem very happy with their new homes. The units range from 700 to 1200 square feet of space and each unit has a wood entryway, 9 foot ceilings, large oversized windows and sliding doors, as well as its own washer and dryer, microwave, refrigerator, stove and dishwasher. Almost all units have their own private garage and a balcony or deck—many with stunning views of the San Francisco Bay.



Rents for the units range from \$775 for one bedroom units to \$1400 for three bedroom/two bath units. Faculty and staff will be allowed to live in these apartments for a limited period of time (up to five years) and will be encouraged, through voluntary savings plans, to save for a down payment on a home. Residents will have access to free financial planning and home purchasing advice and, when a resident has accumulated a down payment and is qualified for a first mortgage, he/she can utilize a below-market rate second loan program offered by the College District to help them purchase a home.



College Vista is a craftsman-inspired, two and three-story complex with stunning views of the Bay and south San Mateo County. Although this is a first-class, luxury type apartment complex, rents for the units are significantly below market rate, which will give residents the opportunity to save for a down payment on a home. The College District is able to offer below-market rents because 1) it owns the land and, therefore, land cost does not need to be included in the cost of ownership or operations; 2) it is financing the project with a tax-exempt issue; and 3) it does not have a profit motive. Rents from the project will be sufficient to pay all costs of construction, financing, maintenance, (including deferred maintenance) and operations.

The College District Board of Trustees decided in early 2003 to build the College Vista project because the high housing costs of the Bay Area had negatively affected recruitment and retention of new faculty and staff. In addition, recent surveys showed that many employees planned to leave the District within the next three years, either because they could not afford the high cost of housing or they were unwilling to continue to endure long commutes. College trustees feared that, unless a solution to the housing problem was devised, the quality educational programs for which the District is known would suffer.

## Textbook Rentals

Tom Bauer, the District's Director of Bookstore Operations, received national attention and recognition from the National Association of College Stores (NACS, Inc.) for his presentation at the January 11, 2006 meeting of the Board of Trustees. He presented to the Board information regarding the mounting costs of textbooks and outlined a funding plan to expand a textbook rental program throughout the District. It is estimated that a textbook rental program for all three colleges would cost approximately \$250,000. These funds would ensure that a limited number of textbooks would be available for rent in classes where the faculty member can make a two-year commitment to use the same textbook and that the chosen textbook meets the rental program requirements.



For a number of reasons, ranging from frequent textbook revisions to the cost of adding extras (i.e. CD-Roms) to bundled textbook packages, textbook prices have increased by an average of 6% per year. Costs have tripled in the past 20 years--twice the rate of inflation.

To address the problem of textbook affordability, the following actions have already been taken:

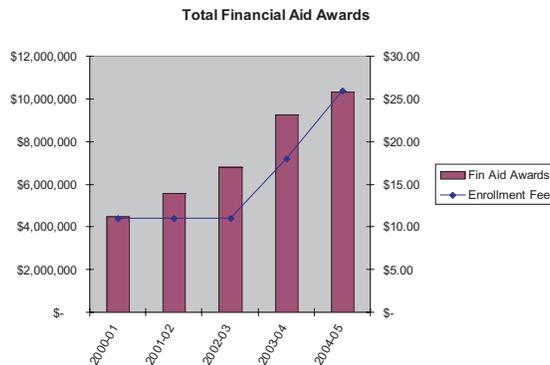
- Close collaboration between faculty and Bookstores has resulted in a 27% increase in used textbook sales from 2003 to 2005.
- In the past few years, college bookstores in the San Francisco Bay Area have been successful in helping contain students' costs by working with faculty and publishers on individual campuses. The Bay 10 Bookstores group hopes to move these efforts further, in order to achieve greater savings, by combining enrollments and creating selling terms which will induce publishers to offer lower prices.
- Cañada President's Textbook Scholarship raised \$52K last year for textbook scholarships. The fund helps fill in where state and federal aid has fallen short. A committee of community leaders actively raised these funds. The fund received an anonymous donation of \$25K in September 2005 that went directly to provide textbooks for needy students who would not otherwise have them.
- The Bridge for Success Program at Cañada College, funded by a community leader and friend of Cañada College, assists students with extraordinary financial needs. The program currently funds textbook needs for students that "fall between the cracks" or are in extreme need. These books are rented to the students and the rental fees covered by the fund.
- Through a partnership with the Sequoia Hospital Board, a Sequoia Allied Health book grant program is possible at Cañada College. Another grant through the SMCCCD Foundation provides textbook scholarships to Allied Health and Nursing Students who demonstrate financial need not met by "standard" funding sources.
- The Financial Aid Offices at all three colleges work tirelessly in cooperation with the Bookstores to identify students with additional financial need not met by current sources. All involved strive to ensure that students do not go through class without a textbook.



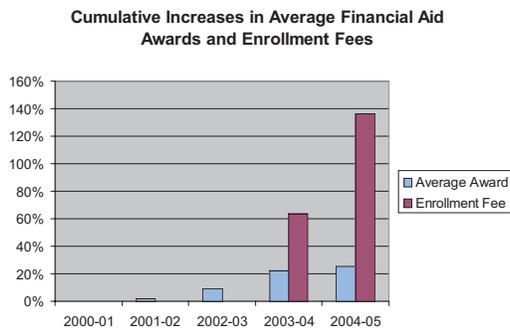
Plans are underway to expand the textbook rental program, which is currently limited to textbooks for early childhood education classes at Cañada and Skyline Colleges. With the assistance of the SMCCCD Foundation, Tom Bauer hopes to solicit private donations to help fund the rental program.

## Financial Aid Increases

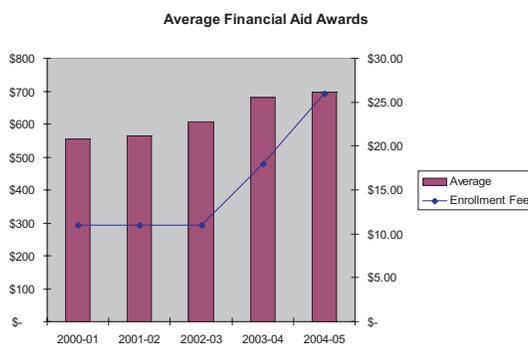
The Directors of Financial Aid recently reported that efforts to increase student access have resulted in a five-year increase of 131% in total District financial aid awards. The increase has been made possible by an increase in State financial aid funding. Enrollment fees during this same period of time have increased by 136%.



One might conclude that financial aid has kept pace with enrollment fee increases; however the number of recipients has also increased 84% during those five years.



The average financial aid award has increased by only 26%, from \$556 to \$699, while the enrollment fee has increased 136% from \$11 to \$26 per unit.



## Insurance Programs

In November 2005, the Board of Trustees adopted resolutions indicating the possibility that the District might withdraw from the current insurance programs—the Bay Area Community College Joint Powers Agency (which covers property and general liability risks) and the Protected Insurance Program for Schools Joint Powers Authority (which provides workers’ compensation coverage) at the end of the 2005-06 year.

District administration is currently investigating alternative risk coverage for property, general liability, and for workers’ compensation in order to achieve greater value at less cost to the District. As a member of these JPAs, the District is precluded from adjusting its own self-insured retention levels and re-insurance levels. Instead it must accept the specific plans designed for the JPA as a whole. Because the pools are comprised of small as well as large districts, the needs of the various JPA members can sometimes be very different.

In addition, since the District’s operation is large and complex, it wants to consider engaging the services of third-party administrators that are more locally situated and can perhaps better serve the District’s property, liability, and workers’ compensation claims.

Finally, on several occasions the District Administration has expressed the inherent conflicts that arise with regard to claims submitted to the JPAs. It is not clear whether the JPA administrators can fully advocate for the District’s position when they must also advocate for the membership of the JPA.

Should alternative programs be recommended by the administration and approved by the Board, the District will request approval to officially withdraw from the insurance collectives.

## Capital Improvement Program

Following is a partial list of site-specific activities which have recently been completed or are currently in progress:



<b>Cañada College</b>	<b>Design</b>	<b>Construction</b>	<b>Completion</b>
Library & Student Resource Center (Bldg. 9)	Fall 2004	Fall 2005	Summer 2007
Chiller Expansion	Summer 2005	Fall 2005	Winter 2006
Athletic Facilities Upgrades (synthetic turf baseball and soccer fields, upgrades to tennis courts, and various accessibility and related upgrades)	Winter 2005	Spring 2005	Complete
Office Renovations (Bldgs. 3, 8, & 13)	Spring 2005	Summer 2005	Complete
Campus-wide ADA Ramp, Waterproofing & Landscaping	Spring 2003	Summer 2003	Complete



*Cañada Soccer Field Renovated*



*Cañada Building 9 Under Construction*

<b>College of San Mateo</b>	<b>Design</b>	<b>Construction</b>	<b>Completion</b>
Science Building (Bldg. 36)	Fall 2003	Fall 2004	Summer 2006
Water H. Moore Regional Public Safety Center (Bldg. 35)	Winter 2004	Summer 2005	Fall 2006
Seismic Retrofit & Modernization of Bldg. 18	Spring 2004	Fall 2004	Complete
Mary Meta Lazarus Child Development Center upgrades (flooring, plumbing, accessibility upgrades, and new finishes - Bldg. 33)	Spring 2005	Summer 2005	Complete
Athletic Facilities Upgrades (synthetic turf baseball and football fields, tennis court resurfacing, track and field event facilities and various accessibility upgrades)	Fall 2004	Spring 2005	Fall 2005



*CSM Building 36 Under Construction*



*CSM Building 35 Under Construction*

<b>Skyline College</b>	<b>Design</b>	<b>Construction</b>	<b>Completion</b>
Student Support and Community Services Center & Science Annex (Bldg. 6 & 7A)	Winter 2004	Spring 2005	Summer 2006
Seismic Retrofit & Modernization of Bldg. 3	Fall 2004	Spring 2005	Summer 2006
Seismic Retrofit & Modernization of Bldg. 8	Winter 2005	Summer 2005	Summer 2006
Athletic Facilities Upgrades (synthetic turf baseball and soccer fields, track resurfacing, and various accessibility upgrades)	Winter 2005	Spring 2005	Fall 2005



*Skyline Building 6 & 7 Under Construction*



*Skyline Building 8 Renovation in Progress*

## Capital Improvement Program (continued)

Districtwide energy efficiency projects are nearly complete. Light fixtures throughout the District were retrofit in 2005, and the installation of co-generation facilities at the College of San Mateo and Skyline College were completed, commissioned, and brought on line. These co-generation facilities enable the two colleges to generate 50% of their peak electrical load and allow conservation of 25% of their annual natural gas consumption.

The College of San Mateo campus was built more than 40 years ago and Cañada and Skyline Colleges are each over 35 years old. All three Colleges were in desperate need of infrastructure replacement and repair. Projects included new boiler tubing, upgrades and extensions of utilities including the electrical and gas distribution systems, water mains, storm drains, sanitary sewers, clock, fire alarm, telephone and data systems; underground heating/hot water system piping; and additional fire hydrants.



*Skyline Building 3  
Renovation in Progress*

## Labor Negotiations

Collective bargaining for all employee groups is currently taking place. The District contracted with Industrial Employers and Distributors Association (IEDA) for a three-year period to provide consultation and “at table” collective bargaining representation on the District’s behalf.

The District is committed to providing fair and equitable compensation that is competitive with neighboring districts. Each one-percent adjustment in compensation for all employees costs the district approximately \$839,000.

## In-House Payroll Implementation

The District will begin processing its own payroll on July 1, 2006. This change was prompted by the County Office of Education’s conversion to a different computer system, which would have cost the District approximately \$230,000 annually.

One of the changes already implemented is web time entry for student employees. Students enter hours worked directly onto the web and submit the hours for approval. Supervisors also approve the entered hours using the web approval process. This new payroll process will enable students to be paid in a more timely manner and will reduce the amount of paperwork required.

Payroll Implementation Steering Committee members are:

Kathy Blackwood  
Barbara Dedo  
Sue Jennings  
Jim Keller  
Eric Raznick  
Sabrina Schulz  
Dan St. John  
Frank Vaskelis

## Museum of Tolerance

On May 29, 2002, the Board of Trustees approved an annual allocation of \$50,000 to continue Museum of Tolerance training and follow-up activities for District employees and trustees.

Since 2000, the San Mateo County Community College has sent 11 groups of employees to the Museum of Tolerance training in Los Angeles. A 12th group of employees is scheduled to visit the Museum of Tolerance on April 2, 3, & 4 and a 13th group will visit in October 2006.

## SMCCCD 2006-07 Budget Planning

The District Committee on Budget & Finance is currently reviewing preliminary income assumptions and expenditure plans for 2006-07.

The District's 2005-06 First Principal Apportionment (P1) report, which in a typical year is a useful planning tool, projects total revenue to be \$92,599,164. This projected revenue reflects the shift of Summer 2005 FTES into 2004-05.

As previously reported, there is a one-year hold harmless that allows districts to be funded at the same level as the prior year when in declining enrollment. That allows the District to be funded in 2005-06 at the same level as 2004-05. This has to be treated as one-time funding, however, until the District can show growth that is sustained. Through the enrollment growth plans developed by the colleges, the District estimates growing by 890 FTES in 2006-07 to enable the District to keep some of that revenue ongoing.

### Tax Revenue Anticipation Notes (TRAN)

Property taxes to support the District's operation are received in December and April of each year. Each year, the District issues Tax Revenue Anticipation Notes (TRANs) to provide the necessary cash flow to fund District operations prior to the receipt of property tax revenues. In most years, the District issues \$15 to \$20 million in tax exempt notes to cover the District's needs.

Due to the County's shortfall in ERAF funds and the resulting deduction of \$16 million from the District's December property tax payment, the District's cash needs are critical. It is occasionally necessary for the District's General Fund to rely on temporarily borrowing cash from other funds in addition to using TRAN proceeds until its State general apportionment payment is received. Transfers from the Unrestricted General Fund to the Retirement Reserve Fund (\$1,500,000) and to the Self-Insurance Fund (\$60,000), which are typically completed in the Fall, will be made in the Spring due to the unique cash flow needs this fiscal year.

### Increased Costs

In addition to the increased cost of employee compensation settlement agreements, movements on the salary schedule for all employees generally adds a 1% cost to the budget.

Increased expenditures for employee benefits will be included in the 2006-07 expenditure plan as budget planning commences. On January 1, 2006 health care premiums increased an average of 9.4%.

The Department of Finance has not yet estimated what the employer contribution rate for the Public Employees Retirement System (PERS) will be for 2006-07. The 2005-06 rate was 9.116%. Changes to the rate can significantly increase District costs, and this issue remains unknown at this time. The PERS Board will not adopt an official rate until their May 2006 Board meeting. The State Teachers Retirement System (STRS) rate has remained steady for several years. The rate for 2006-07 also remains unknown at this time.

Utilities costs are projected to increase by approximately \$1.4 million in 2006-07. The District's energy efficiency and water savings measures have lowered energy and water usage; however, utility rates are rising, and the District is adding 20% additional square footage to its space inventory. Without the existing energy savings measures in place, the utilities budget would be significantly higher.



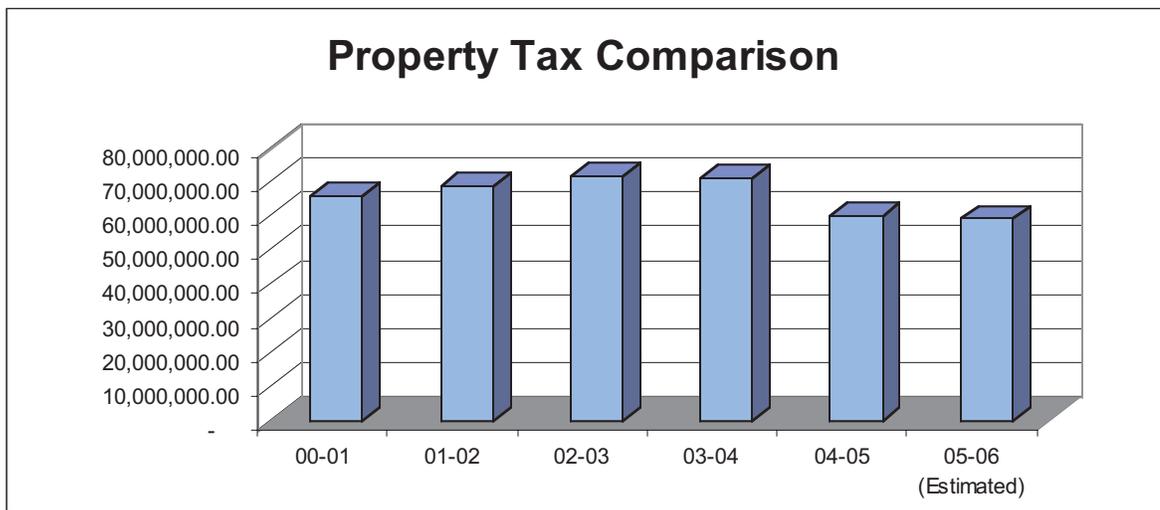
Election costs increased by \$50,000 in 2005-06. Trustee elections occur every other year and now cost approximately \$400,000. The Central Services budget includes half of the total cost of the election each year. Funds not spent in a non-election year are carried forward as part of the District's ending balance.

### Property Tax Comparison

The triple flip legislation discussed earlier in this document, along with an accompanying decline in local property tax revenue, has resulted in a significant decline of available local property taxes.

The table to the right and chart below illustrates a comparison of local property taxes for the years 2000-2001 through 2004-05 and includes estimated property taxes for 2005-06.

Fiscal Year	Property Taxes Received
2000-2001	\$65,907,008
2001-2002	68,712,218
2002-2003	72,022,618
2003-2004	71,432,601
2004-2005	60,204,946
2005-2006 (est.)	58,326,746
Average Received	\$66,101,023

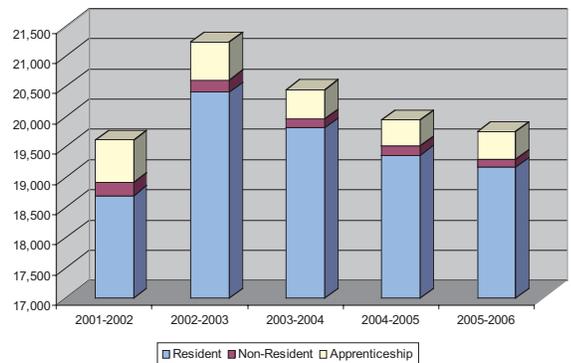


### Enrollment

Current enrollment projections for 2005-06 indicate a decline. Until the District is in basic aid status, which is projected to be many years into the future, enrollment growth will continue to be a significant factor in determining the District’s funding. Enrollment growth strategies developed by the campuses were implemented starting in Summer 2005 and are continuing in Fall 2005 and Spring 2006. More is expected to occur in 2006-07, with the goal of increasing FTES to the 2003-04 level. To accomplish this, the District is expecting to increase enrollment by 890 FTES.

A detailed historical chart of FTES is located on Pages 80-81. The final column of the chart reflects FTES for Summer 2005, Fall 2005, and a projection for Spring 2006. The figures do not include any “shifting” adjustments associated with FTES claims submitted to the State.

### FTES



## 2005-06 Mid-Year Budget Status

### Revenues

The District's revenue received to date in 2005-06 declined compared with the same quarter in 2004-05. This is due primarily to the return of property tax revenue to the County in December. The following chart provides a revenue summary for the Unrestricted General Fund:

Unrestricted General Fund Revenue	2005-06 Budget	12/31/05 Actuals	% of Total Budget
Base Revenue	\$87,719,758	\$38,361,777	43.73%
Equalization	298,250	155,091	52.00%
Lottery	2,400,000	0	0%
State PT Fac. Comp.	1,208,000	0	0%
Apprenticeship	368,000	159,470	43.33%
Non Resident Tuition	1,372,000	1,461,067	106.49%
Interest Income	950,000	116,731	12.29%
Miscellaneous	634,118	523,337	82.53%
<b>Total Projected Revenue</b>	<b>\$94,950,126</b>	<b>\$40,777,473</b>	<b>42.95%</b>

### Expenditures

Unrestricted general fund expenditures for the second quarter increased by less than 1% over second quarter 2004-05. It should be noted that salary negotiations for 2005-06 are still pending. A summary of expenditures and transfers by site for the Unrestricted General Fund is included in the chart below.

Unrestricted General	2005-06 Budget	12/31/05 Actuals	% of Total Budget
Cañada College	\$14,115,331	\$6,654,897	47.15%
College of San Mateo	31,541,555	14,980,957	47.50%
Skyline College	21,946,073	11,174,539	50.92%
District Office	13,478,411	6,348,214	47.10%
Central Services	20,095,503	5,614,193	27.94%
<b>Total Expense Budget</b>	<b>\$101,176,873</b>	<b>\$44,772,800</b>	<b>44.25%</b>

The financial tables included in this report include actual expenditures for each fund and location as of December 31,

as well as comparisons to three previous years.

Note that in addition to Districtwide expenditures, Central Services also serves as a holding account for some allocations to be transferred to the sites at the end of the fiscal year (i.e. formula adjustments).

### Transfer of Funds

Title 5 regulations require the Board to approve transfers between expenditure classifications made after final adoption of the budget. District Rules and Regulations, Section 8.11, specifies that budgetary transfers will be authorized only when expenditures in certain object accounting classifications are in excess of the amounts budgeted and when there are amounts in other object classifications that will not be required for expenditures in those classifications. In addition, District Rules and Regulations, Section 8.02, requires a report on funds accepted on behalf of the District. The resulting changes to the final adopted budget are submitted to the Board semi-annually.

The paragraphs which follow summarize transfers submitted by the District units to realign individual line-item account classifications and to provide flexibility within budget allocations. All budget transfer detail is maintained on the Banner finance system, providing necessary documentation to support the summary report submitted to the Board for approval.

Increases and decreases in major line item object accounts are shown for both income and expenditures. Explanations for changes made after the adoption of the final budget are provided.

**General Fund (Unrestricted) – Fund 1**

Adjust the **EXPENDITURE** amounts in the following classifications:

1000	Academic Salaries	\$1,406,880
2000	Classified Salaries	(438,906)
3000	Employee Benefits	360
4000	Supplies & Materials	(248,805)
5000	Operating Expenses	(640,656)
6000	Capital Outlay	12,493
7000	Other Outgo	<u>6,000</u>
Total		\$97,366

Large changes in expenditure budgets are a result of the transfer of site ending balance and staff development funds to hourly teaching accounts at the campus.

Adjust the **REVENUE** amounts in the following classifications:

8800	Local Revenues	\$41,563
8900	Other Sources	<u>64,253</u>
Total		\$105,816

Changes in revenue budgets are primarily the result of new contract services revenue and the sale of surplus property.

**General Fund (Restricted) – Fund 3**

Adjust the **EXPENDITURE** amounts in the following classifications:

1000	Academic Salaries	\$44,295
2000	Classified Salaries	48,376
3000	Employee Benefits	13,114
4000	Supplies & Materials	211,421
5000	Operating Expenses	453,798
6000	Capital Outlay	(20,442)
7000	Other Outgo	<u>60,280</u>
Total		\$810,842

Increases in the Restricted General Fund budget occurred as a result of new external programs and grants. A list of new grants and augmentations to specially funded programs in the Restricted General Fund is located on Page 42.

Adjust the **REVENUE** amounts in the following classifications:

8100	Federal Revenues	\$(23,980)
8600	State Revenues	516,660
8800	Local Revenues	301,659
8900	Other Sources	<u>16,503</u>
Total		\$810,842

**Capital Outlay Projects Fund – Fund 4**

Adjust the **EXPENDITURE** amounts in the following classifications:

2000	Classified Salaries	\$18,946
3000	Employee Benefits	2,298
4000	Supplies & Materials	(1,651,183)
5000	Operating Expenses	821,375
6000	Capital Outlay	<u>(17,941,221)</u>
Total		\$(18,749,785)

The decrease in the expenditure budget relates to the redefinition of various projects as well as a shift in when expenses are accrued. The decrease in revenue in the Capital Projects Outlay fund directly correlates to the decrease in expenditures.

Adjust the **REVENUE** amounts in the following classifications:

8600	State Revenues	(\$9,316,825)
8800	Local Revenues	<u>4,623,852</u>
	Total	\$(4,692,973)

**Child Development Fund – Fund 6**

Adjust the **EXPENDITURE** amounts in the following classifications:

5000	Operating Expenses	\$13,313
6000	Capital Outlay	<u>10,500</u>
	Total	\$23,813

Adjust the **REVENUE** amounts in the following classifications:

8600	State Revenues	<u>\$23,813</u>
	Total	\$23,813

Increases in the Child Development Fund budget occurred as a result of adjustments in State contract amounts and a new State contract for facility renovation at College of San Mateo.

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**Other Funds**

**Restricted General Fund**

The Restricted General Fund (Pages 41-47) includes all specially funded programs which are restricted in their use by law, regulations, donors, or other outside Federal, State, and Local agencies. Included in the Restricted General Fund are Health Services and Parking Programs:

**Health Services Fund**

The Health Services Fee increased in 2005-06 from \$13 to \$14 per semester, which has contributed to a 15% increase in fee revenue over 2004-05. In addition, AB 982 (Laird) recently removed from the Education Code the BOG student fee waiver program for low-income students. Low-income students are now required to pay the Health Services Fee.

Health Services operational costs exceed revenues, and while the State should provide the difference through mandated cost reimbursements, the State has continued its suspension of all mandated cost reimbursements. Health Services operations currently rely on donations and college support to assist in maintaining services to students.

**Parking Fund**

The current Parking Fee is \$30 for a full semester and \$20 for summer. Parking fee revenue decreased by approximately 5% from 2004-05. Parking revenue does not currently cover all eligible parking-related expenses. Raising the parking fee to \$40, as permitted by the Education Code, would help the District to cover more of the related expenses. A fee increase proposal has been considered but has not been recommended at this time.



## Capital Projects Fund

The Capital Projects fund (Pages 49-58) consists of all capital improvement projects funded through a variety of sources. Included in this fund is a sub-account called the Bond Construction Fund, which was established for deposit of proceeds from the sale of bonds.

The adjusted budget for the total Capital Projects Fund is \$85,400,107. Of that amount, the Bond Construction Fund amounts to \$65,750,853. Project expenditures for all capital projects funds as of December 31, 2005 were \$41,171,476.

## Enterprise Fund

### Bookstore

The following data reflects Bookstore operations for the first six months of the fiscal year beginning June 1, 2005 through December 31, 2005, including Summer 2005 and Fall 2005 semester sales.

Bookstore Sales	2004-05	2005-06	\$ Change	% Change
Regular Merchandise Sales	\$3,243,822	\$3,307,478	\$63,656	2.0%
Computer Products Sales	53,831	127,581	73,750	137.0%
Total Merchandise Sales	\$3,297,653	\$3,435,059	\$137,406	4.2%

Total merchandise sales have increased by 4.2% this year compared with last year. Computer product sales have increased substantially over the same period last year due to active marketing of Apple computer products and increased exposure to the District's Loan-to-Own computer purchasing program for District employees. There are currently 101 participants in this program, and there is currently no waiting list.

Bookstore Recap	2004-05	2005-06	\$ Change	% Change
Total Merchandise Sales	\$3,297,653	\$3,435,059	\$137,406	4.2%
Cost of Goods Sold	2,527,751	2,651,028	123,277	4.9%
Gross Profit	769,902	784,031	14,129	2.0%
Total Operating Expenses	856,570	898,192	41,542	4.9%
Net Income from Operations	-86,668	-114,161	-27,413	-31.6%
Interest and Other Income	69,593	102,430	32,837	47.2%
Net Income Before Other Expenses	-17,075	-11,651	5,424	31.8%
Other Expense: Administrative Salary & Benefits	61,571	122,141	60,650	98.5%
Other Expense: COP Interest	72,946	105,891	32,945	45.2%
Net Change in Fund Balance	-\$151,592	-\$239,763	-\$88,171	-58.2%

Cost of goods sold also increased by 4.9%, while total operating expenses decreased by 4.9% over the same period last year. Interest income increased due to the continued rise in interest rates and changes in the way in which vendor payments are made and improved management of cash flow. Administrative salary and benefits increased due to the addition of a new bookstore director. This increase, combined with the incurrence of COP interest payments, resulted in a 58.2% net reduction to the fund balance.

Bookstore financial statements are located on Pages 60-62.

## **Cafeteria**

Fresh & Natural continues to operate food services at the three District campuses. College of San Mateo has both food services and a satellite food operation (kiosk) to serve the central campus. The District's vending services contractors are Pepsi Bottling Group and Action Vending.

<b>Cafeteria Fund</b>	<b>2004-05</b>	<b>2005-06</b>	<b>\$ Change</b>	<b>% Change</b>
Food Service Income	\$21,694	\$41,360	\$19,666	90.7%
Vending Income	35,626	37,602	1,976	5.5%
Interest Income	8,402	10,659	2,257	26.9%
Expenditures	62,908	71,474	8,566	13.6%
Net Addition to Capital (includes restricted vending income)	\$2,814	\$18,147	\$15,333	545%

Due largely to timing issues with the receipt of revenues, income has increased by 90.7%. Vending income has increased overall by 5.5% (income from Pepsi and Action Vending) due primarily to an increase in price for Pepsi products. Interest income has increased by 26.9%, due solely to a rise in interest rates. Expenditures increased by 13.6% due to repairs and maintenance, utilities, and other contracted services.

While income from the food service and vending contracts enables the District to provide services to students and staff, the program must be self-supporting. The Cafeteria fund provides for the long-term maintenance and upgrade of aging facilities and equipment, as well as expenses relating to the ongoing operational requirements under the food service and vending contracts.

Cafeteria financial statements are located on Pages 63-64.

## **Self-Insurance Fund**

The Self-Insurance Fund (Page 37) provides for the payment of claims, deductible amounts, administrative costs and related services; purchase of excess insurance; and other purposes as defined by the Education Code.

## **Debt Service Fund**

The purpose of a Debt Service Fund (Page 39) is to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases. Revenue to this fund comes from the general obligation bond as well as the recently issued certificates of participation. Certificates of participation were issued for the purpose of funding improvements to the District's athletic facilities, construction of College Vista (the faculty and staff housing complex), and construction of Bookstore facilities. The certificates of participation will be paid back from rent proceeds, Bookstore revenue, and redevelopment funds received each year.



## **Child Development Fund**

The two primary sources of revenue for the Child Development Fund (Pages 65-70) are State funding for children who qualify for subsidized care and Board-approved fees assessed for non-subsidized children. College of San Mateo and Skyline College operate under a single General Center Child Care agreement that serves toddlers and preschool children. Cañada College has subcontracted its portion of the General Center agreement and its State Preschool agreement to Redwood City School District for 2005-06.

## **Trust Fund (Student Aid)**

Awards for Fall 2005 are reflected in this report and total \$2,994,148, an increase of \$120,564 over the

same period last year. Additional Fall 2005 awards, along with those for Spring 2006, will be processed during the second half of the year. The Student Aid Fund can be found on Pages 71-76.

**Retirement Reserve**

With adoption of the 2005-06 budget, the Board approved a transfer of \$1,500,000 from the general fund into the retirement reserve account. The transfer will be made during the Spring semester. It is expected that the fund balance will be approximately \$24 million at the end of the current fiscal year.

During 2001-02, an actuarial review was conducted to update the estimate of post-retirement costs. The District’s unfunded liability was estimated at that time to be \$71,967,000. This review will be updated in 2006-07. The Governmental Accounting Standards Board (GASB) will require the District to recognize the full liability of post-retirement costs in 2008-09.

Currently, all retirement medical premiums are funded from the Unrestricted General Fund. The benefits provided to the District’s retirees are not affected by the balance in this account. The fund was established to meet future needs and to lessen the burden on the general fund.

**Associated Students**

<b>ASB Income</b>	<b>2004-05</b>	<b>2005-06</b>	<b>\$ Change</b>	<b>% Change</b>
Cañada College	\$48,571	\$51,102	\$2,531	5.2%
College of San Mateo	149,900	74,267	-75,633	-50.5%
Skyline College	110,134	30,120	-80,014	-72.7%

Total income and expense for the Associated Student Body at each College for the second quarter are listed below:

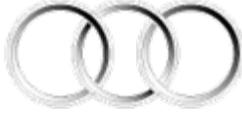
<b>ASB Expenditures</b>	<b>2004-05</b>	<b>2005-06</b>	<b>\$ Change</b>	<b>% Change</b>
Cañada College	\$17,386	\$15,563	-\$1,823	-\$10.5%
College of San Mateo	59,016	62,109	3,093	5.2%
Skyline College	27,327	34,538	7,211	26.4%

Activity card sales are the major source of income for the Associated Students. Activity card sales at both College of San Mateo and Skyline College decreased due to an accounting change relating to timing of the receipt of the income. A decrease in enrollments has also affected activity card sales, as well as vending income at both campuses. Cañada has shown a nominal increase in both activity card sales and vending income over the prior year.

<b>ASB Net Income</b>	<b>2004-05</b>	<b>2005-06</b>	<b>\$ Change</b>	<b>% Change</b>
Cañada College	\$31,185	\$35,539	\$4,354	14.0%
College of San Mateo	90,884	12,158	-78,726	-86.6%
Skyline College	82,807	-4,418	-87,225	-105.3%

Expenditures of the Associated Students include normal operating expenses (office supplies, activity card, student assistant salary, and other miscellaneous expenses) as well as student programs, scholarships, and club assistance supporting campus life.

The Associated Student Body financial statements and summaries of College ASB activities, as submitted by the Colleges, are included on Pages 85-96 of this report.



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Budget Tables**

Page 23 – **SMCCCD Funds Chart**

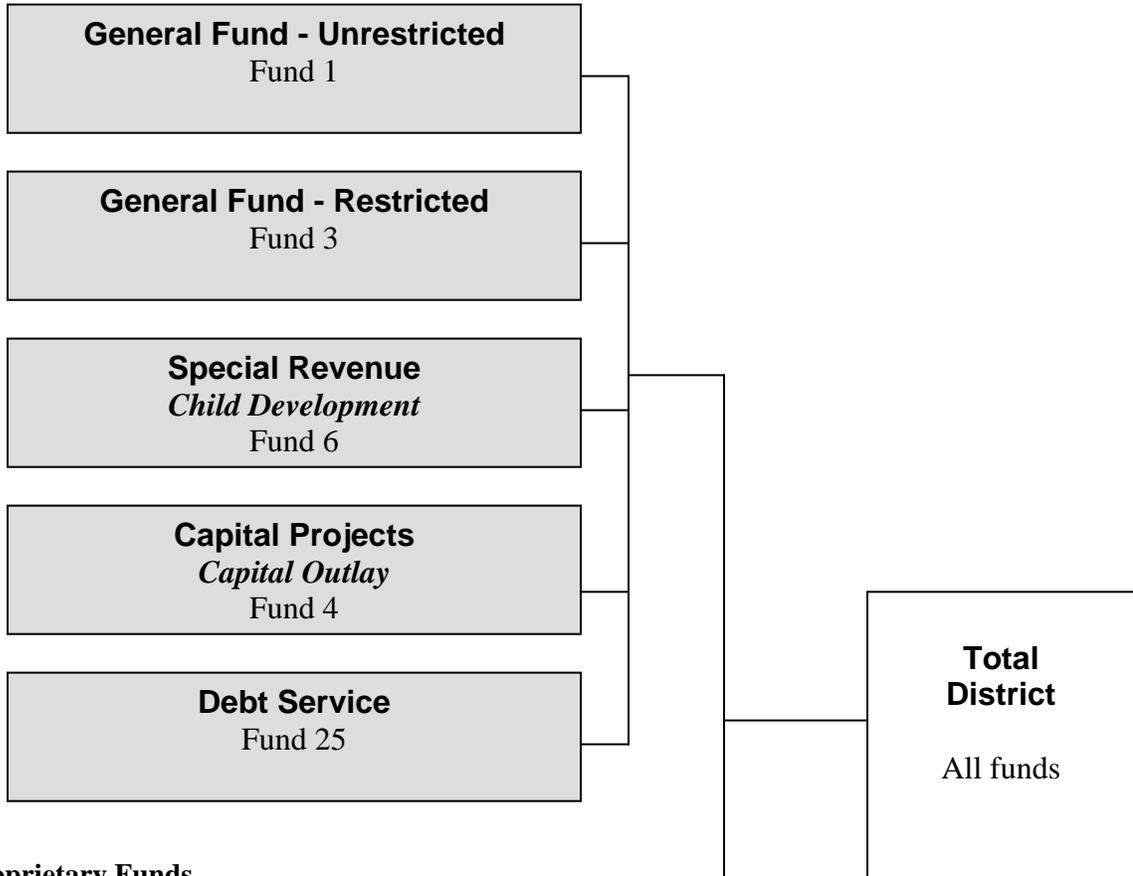
Page 24 – **2005-06 Adoption Budget**

Page 26 – **2005-06 2<sup>nd</sup> Quarter  
Actuals**

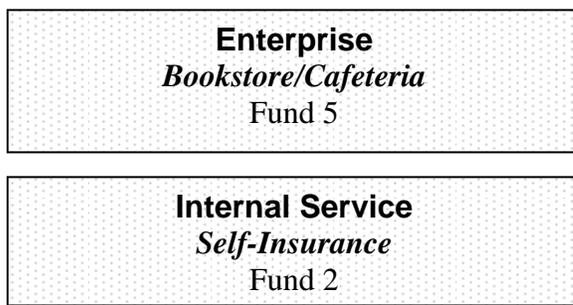
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# San Mateo County Community College District Funds

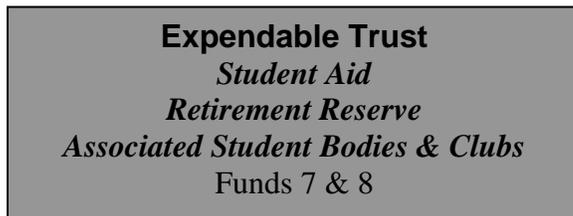
## Governmental Funds



## Proprietary Funds



## Fiduciary Funds



**San Mateo County Community College District  
2005-2006  
Adoption Budget - All Funds**



Governmental Funds				
Total General Fund		Special Revenue	Capital Projects	Debt Service
Unrestricted	Restricted	Child Development	Capital Outlay	Debt Service

**Revenue**

1	Federal Revenue	0	3,060,754	25,674	0	0
2	State Revenue	22,842,008	9,053,355	530,638	20,261,541	72,310
3	Local Revenue	72,108,118	10,952,601	124,547	4,084,500	8,471,303
4	<b>Total Revenue</b>	<b>94,950,126</b>	<b>23,066,710</b>	<b>680,859</b>	<b>24,346,041</b>	<b>8,543,613</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	40,661,361	3,265,116	153,153	0	0
7	Classified Salaries	20,794,180	6,919,391	380,599	8,500	0
8	Employee Benefits	21,101,760	2,763,705	178,545	1,500	0
9	Materials & Supplies	3,077,510	3,952,745	54,411	6,509,357	0
10	Operating Expenses	11,901,419	4,865,528	112,741	4,758,059	0
11	Capital Outlay	361,142	1,152,579	0	92,872,476	0
12	<b>Total Expenses</b>	<b>97,897,372</b>	<b>22,919,064</b>	<b>879,449</b>	<b>104,149,892</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	0	720,407	220,759	0	750,894
14	Other Sources	(8,450)	0	0	0	211,781
15	Transfers out	(2,501,165)	(10,063)	0	(750,894)	0
16	Contingency	(680,970)	0	0	0	0
17	Other Out Go	0	(857,991)	0	0	(9,823,269)
18	<b>Total Transfers/Other</b>	<b>(3,190,585)</b>	<b>(147,647)</b>	<b>220,759</b>	<b>(750,894)</b>	<b>(8,860,594)</b>

**Fund Balance**

19	Net Change in Fund Balance	(6,137,831)	(0)	22,170	(80,554,745)	(316,981)
20	Beginning Balance, 7/1/04	9,927,385	(32,392)	250,125	129,362,713	10,019,899
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 6/30/05</b>	<b>3,789,555</b>	<b>(32,392)</b>	<b>272,294</b>	<b>48,807,968</b>	<b>9,702,918</b>

**San Mateo County Community College District  
2005-06  
Adoption Budget - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self- Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	5,694,741	0	8,781,169	1	
0	0	0	492,041	0	53,251,893	2	
7,485,459	164,700	16,000	340,000	745,000	104,492,228	3	
<b>7,485,459</b>	<b>164,700</b>	<b>16,000</b>	<b>6,526,782</b>	<b>745,000</b>	<b>166,525,290</b>	4	
5,040,851	0	0	0	0	5,040,851	5	
0	0	0	0	0	44,079,629	6	
1,244,506	0	0	0	0	29,347,176	7	
356,887	0	0	0	0	24,402,397	8	
38,322	0	0	0	0	13,632,345	9	
562,060	221,814	50,000	0	0	22,471,621	10	
0	0	0	0	0	94,386,197	11	
<b>7,242,626</b>	<b>221,814</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>233,360,217</b>	12	
					0		
					0		
0	0	60,000	10,063	1,500,000	3,262,122	13	
0	0	0	0	0	203,331	14	
					0		
0	0	0	0	0	(3,262,122)	15	
0	0	0	0	0	(680,970)	16	
(211,781)	0	0	(6,196,845)	0	(17,089,886)	17	
<b>(211,781)</b>	<b>0</b>	<b>60,000</b>	<b>(6,186,782)</b>	<b>1,500,000</b>	<b>(17,567,523)</b>	18	
					0		
					0		
31,052	(57,114)	26,000	340,000	2,245,000	(84,402,450)	19	
5,298,468	692,808	528,892	127,962	21,961,007	178,136,867	20	
0	0	0	0	0	0	21	
<b>5,329,520</b>	<b>635,694</b>	<b>554,892</b>	<b>467,962</b>	<b>24,206,007</b>	<b>93,734,417</b>	22	

**San Mateo County Community College District**  
**2005-2006**  
**2nd Quarter Actuals - All Funds**



Governmental Funds				
Total General Fund		Special Revenue	Capital Projects	Debt Service
Unrestricted	Restricted	Child Development	Capital Outlay	Debt Service

**Revenue**

1	Federal Revenue	0	1,565,093	3,427	0	0
2	State Revenue	11,576,890	3,405,316	134,523	224,292	0
3	Local Revenue	29,144,780	3,842,796	52,708	5,485,438	43,219
4	<b>Total Revenue</b>	<b>40,721,670</b>	<b>8,813,205</b>	<b>190,659</b>	<b>5,709,730</b>	<b>43,219</b>

**Expenses**

5	Cost of Sales	0	0	0	0	0
6	Certificated Salaries	20,284,159	1,603,403	69,918	0	0
7	Classified Salaries	9,766,394	3,375,875	178,302	8,063	0
8	Employee Benefits	10,123,143	1,285,676	86,094	1,026	0
9	Materials & Supplies	800,394	792,995	29,963	1,730,151	0
10	Operating Expenses	3,700,189	1,823,009	(7,857)	2,735,852	0
11	Capital Outlay	92,522	67,987	10,500	36,690,813	0
12	<b>Total Expenses</b>	<b>44,766,800</b>	<b>8,948,946</b>	<b>366,919</b>	<b>41,165,905</b>	<b>0</b>

**Transfers & Other**

13	Transfers In	\$5,571	11,066	0	6,000	0
14	Other Sources	50,232	0	0	1,000	105,891
15	Transfers out	(6,000)	(11,066)	0	(5,571)	0
16	Contingency	0	0	0	0	0
17	Other Out Go	0	(348,557)	0	0	(481,338)
18	<b>Total Transfers/Other</b>	<b>49,803</b>	<b>(348,557)</b>	<b>0</b>	<b>1,429</b>	<b>(375,447)</b>

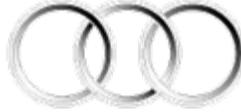
**Fund Balance**

19	Net Change in Fund Balance	(3,995,327)	(484,298)	(176,260)	(35,454,746)	(332,228)
20	Beginning Balance, 7/1/04	9,927,385	(32,392)	250,125	129,362,713	10,019,899
21	Adjustments to Beginning Balance	0	0	0	0	0
22	<b>Net Fund Balance, 12/31/04</b>	<b>5,932,058</b>	<b>(516,690)</b>	<b>73,864</b>	<b>93,907,967</b>	<b>9,687,671</b>

**San Mateo County Community College District  
2005-06  
Second Quarter Actuals - All Funds**

Proprietary Funds			Fiduciary Funds			Total District All Funds	
Enterprise Funds		Internal Service	Expendable Trusts				
Bookstore	Cafeteria	Self-Insurance	Trust Fund (Student Aid)	Retirement Reserve			
0	0	0	2,395,877	0	3,964,397	1	
0	0	0	254,202	0	15,595,224	2	
3,537,489	89,622	1,258	233,677	91,056	42,522,042	3	
<b>3,537,489</b>	<b>89,622</b>	<b>1,258</b>	<b>2,883,757</b>	<b>91,056</b>	<b>62,081,663</b>	4	
					0		
					0		
2,651,028	0	0	0	0	2,651,028	5	
0	0	0	0	0	21,957,480	6	
564,250	0	0	0	0	13,892,884	7	
132,843	0	0	0	0	11,628,782	8	
14,673	0	0	0	0	3,368,176	9	
308,567	69,725	2,179	0	0	8,631,663	10	
0	0	0	0	0	36,861,822	11	
<b>3,671,361</b>	<b>69,725</b>	<b>2,179</b>	<b>0</b>	<b>0</b>	<b>98,991,834</b>	12	
0	0	0	0	0	22,637	13	
0	0	0	0	0	157,123	14	
					0		
0	0	0	0	0	(22,637)	15	
0	0	0	0	0	0	16	
(105,891)	(1,750)	0	(2,994,148)	0	(3,931,684)	17	
<b>(105,891)</b>	<b>(1,750)</b>	<b>0</b>	<b>(2,994,148)</b>	<b>0</b>	<b>(3,774,561)</b>	18	
(239,763)	18,147	(920)	(110,392)	91,056	(40,684,732)	19	
5,298,468	692,808	528,892	127,962	21,961,007	178,136,867	20	
0	0	0	0	0	0	21	
<b>5,058,705</b>	<b>710,955</b>	<b>527,972</b>	<b>17,571</b>	<b>22,052,063</b>	<b>137,452,135</b>	22	

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Unrestricted General Fund (Fund 1)**

*The **Unrestricted General Fund** is maintained to account for those monies that are not restricted in their use by external sources. This is one of the largest of the funds and the one we most commonly think of when discussing the budget.*

*In general, there are no external restrictions imposed on the use of these monies; however the District's Board of Trustees may designate portions of this fund as special allocations or set-asides for specific purposes. An example of resources designated in this manner is the set aside for Trustee's Program Improvement projects, which provides financing for efforts to improve programs and services.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Cañada College**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,004,097	1,059,914	1,466,641	1,716,516	1,735,249	1,502,439	87%	3
<b>4 Total Revenue</b>	<b>\$1,004,097</b>	<b>\$1,059,914</b>	<b>\$1,466,641</b>	<b>\$1,716,516</b>	<b>\$1,735,249</b>	<b>\$1,502,439</b>	<b>87%</b>	<b>4</b>

<b>Expenses</b>								
5 Certificated Salaries	\$4,192,718	\$3,388,396	\$3,613,476	\$7,696,946	\$8,226,622	\$4,012,828	49%	5
6 Classified Salaries	1,188,485	1,001,782	1,077,073	\$2,487,074	\$2,539,642	1,191,860	47%	6
7 Employee Benefits	919,102	931,653	1,007,719	\$2,364,709	\$2,364,709	1,135,023	48%	7
8 Materials & Supplies	62,695	100,271	86,572	\$345,981	\$352,433	82,522	23%	8
9 Operating Expenses	229,279	186,465	233,315	\$554,519	\$606,894	232,127	38%	9
10 Capital Outlay	14,368	21,079	19,977	\$20,322	\$12,402	536	4%	10
<b>11 Total Expenses</b>	<b>\$6,606,647</b>	<b>\$5,629,646</b>	<b>\$6,038,133</b>	<b>\$13,469,552</b>	<b>\$14,102,703</b>	<b>\$6,654,897</b>	<b>47%</b>	<b>11</b>

<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	1,962	0	0	20	0%	13
14 Transfers out	(95,700)	(7,696)	0	(12,628)	(12,628)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(55)	0	(351)	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$95,755)</b>	<b>(\$7,696)</b>	<b>\$1,611</b>	<b>(\$12,628)</b>	<b>(\$12,628)</b>	<b>\$20</b>	<b>0%</b>	<b>17</b>

<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,698,305)	(\$4,577,428)	(\$4,569,881)	(\$11,765,664)	(\$12,380,082)	(\$5,152,438)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$5,698,305)</b>	<b>(\$4,577,428)</b>	<b>(\$4,569,881)</b>	<b>(\$11,765,664)</b>	<b>(\$12,380,082)</b>	<b>(\$5,152,438)</b>		<b>21</b>

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - College of San Mateo***



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	2,528,072	3,498,851	3,865,885	4,121,085	4,142,747	3,853,327	93%	3
4 <b>Total Revenue</b>	<b>\$3,498,851</b>	<b>\$3,865,885</b>	<b>\$3,865,885</b>	<b>\$4,121,085</b>	<b>\$4,142,747</b>	<b>\$3,853,327</b>	<b>93%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$9,391,133	\$8,628,310	\$8,771,100	\$17,879,449	\$18,756,060	\$9,196,110	49%	5
6 Classified Salaries	2,902,089	2,577,708	2,437,533	\$5,539,169	\$5,489,162	2,476,894	45%	6
7 Employee Benefits	2,125,438	2,350,399	2,407,700	\$5,310,383	\$5,310,383	2,601,056	49%	7
8 Materials & Supplies	134,047	71,415	132,381	\$395,158	\$489,228	166,489	34%	8
9 Operating Expenses	491,234	368,058	466,197	\$1,268,248	\$1,281,811	530,304	41%	9
10 Capital Outlay	45,791	15,334	25,418	\$22,341	\$43,932	10,104	23%	10
11 <b>Total Expenses</b>	<b>\$15,089,732</b>	<b>\$14,011,224</b>	<b>\$14,240,329</b>	<b>\$30,414,747</b>	<b>\$31,370,577</b>	<b>\$14,980,957</b>	<b>48%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$5,571	0%	12
13 Other Sources	0	0	497	0	54,003	48,432	90%	13
14 Transfers out	0	0	0	(170,978)	(170,978)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$497</b>	<b>(\$170,978)</b>	<b>(\$116,975)</b>	<b>\$54,003</b>	<b>-46%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$11,590,881)	(\$10,145,339)	(\$10,373,947)	(\$26,464,640)	(\$27,344,805)	(\$11,073,627)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$11,590,881)</b>	<b>(\$10,145,339)</b>	<b>(\$10,373,947)</b>	<b>(\$26,464,640)</b>	<b>(\$27,344,805)</b>	<b>(\$11,073,627)</b>		21

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Unrestricted General Fund (Fund 1) - Skyline College**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	1,767,656	2,338,043	2,738,986	2,981,650	2,981,650	2,726,873	91%	3
<b>4 Total Revenue</b>	<b>\$1,767,656</b>	<b>\$2,338,043</b>	<b>\$2,738,986</b>	<b>\$2,981,650</b>	<b>\$2,981,650</b>	<b>\$2,726,873</b>	<b>91%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$6,823,520	\$6,085,824	\$6,317,221	\$12,282,738	\$12,854,494	\$6,816,622	53%	5
6 Classified Salaries	2,092,106	1,892,718	1,807,178	4,043,828	4,044,564	1,885,177	47%	6
7 Employee Benefits	1,509,615	1,681,471	1,738,958	3,746,681	3,746,958	1,913,461	51%	7
8 Materials & Supplies	172,307	135,778	186,618	255,681	253,103	173,881	69%	8
9 Operating Expenses	440,236	266,848	333,868	839,407	844,901	377,290	45%	9
10 Capital Outlay	72,226	13,003	90,261	88,691	88,691	2,109	2%	10
<b>11 Total Expenses</b>	<b>\$11,110,010</b>	<b>\$10,075,642</b>	<b>\$10,474,104</b>	<b>\$21,257,026</b>	<b>\$21,832,711</b>	<b>\$11,168,539</b>	<b>51%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	(107,362)	(113,362)	(6,000)	5%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$107,362)</b>	<b>(\$113,362)</b>	<b>(\$6,000)</b>	<b>5%</b>	<b>17</b>
<b>Fund Balance</b>								
Net Change in								
18 Fund Balance	(\$9,342,354)	(\$7,737,599)	(\$7,735,117)	(\$18,382,738)	(\$18,964,423)	(\$8,447,665)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>Net Fund Balance,</b>								
<b>21 Dec. 31</b>	<b>(\$9,342,354)</b>	<b>(\$7,737,599)</b>	<b>(\$7,735,117)</b>	<b>(\$18,382,738)</b>	<b>(\$18,964,423)</b>	<b>(\$8,447,665)</b>		<b>21</b>

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - District Office***

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	8,530	0%	2
3 Local Revenue	45,394	2,314	54,737	0	1,188	58,557	4931%	3
<b>4 Total Revenue</b>	<b>\$2,314</b>	<b>\$54,737</b>	<b>\$54,737</b>	<b>\$0</b>	<b>\$1,188</b>	<b>\$67,087</b>	<b>5649%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$153,361	\$155,448	\$158,295	\$361,422	\$351,422	\$168,942	48%	5
6 Classified Salaries	3,560,210	3,660,789	3,729,809	7,947,893	7,980,893	3,977,495	50%	6
7 Employee Benefits	860,922	1,242,180	1,284,460	2,907,802	2,907,885	1,402,193	48%	7
8 Materials & Supplies	215,796	233,504	254,060	500,708	778,479	364,632	47%	8
9 Operating Expenses	502,394	438,815	439,783	1,130,043	1,161,569	370,478	32%	9
10 Capital Outlay	34,070	7,995	101,558	133,772	124,394	64,474	52%	10
<b>11 Total Expenses</b>	<b>\$5,326,753</b>	<b>\$5,738,730</b>	<b>\$5,967,966</b>	<b>\$12,981,640</b>	<b>\$13,304,643</b>	<b>\$6,348,214</b>	<b>48%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	3,100	0	0	0	0%	13
14 Transfers out	0	0	0	(173,668)	(173,668)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,100</b>	<b>(\$173,668)</b>	<b>(\$173,668)</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$5,324,439)	(\$5,683,993)	(\$5,910,129)	(\$13,155,308)	(\$13,477,123)	(\$6,281,127)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$5,324,439)</b>	<b>(\$5,683,993)</b>	<b>(\$5,910,129)</b>	<b>(\$13,155,308)</b>	<b>(\$13,477,123)</b>	<b>(\$6,281,127)</b>		<b>21</b>

*Net Fund Balances totals do not include all State and Local revenue, most of which is located in the Central Services budget.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Central Services\****

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	3,856,931	2,860,499	3,245,332	22,842,008	22,842,008	11,568,360	51%	2
3 Local Revenue	42,946,473	45,042,133	37,459,094	63,288,867	63,288,867	21,003,584	33%	3
<b>4 Total Revenue</b>	<b>\$46,803,404</b>	<b>\$47,902,632</b>	<b>\$40,704,426</b>	<b>\$86,130,875</b>	<b>\$86,130,875</b>	<b>\$32,571,944</b>	<b>38%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$3,646	\$39,001	\$27,023	\$2,440,805	\$1,879,642	\$89,657	5%	5
6 Classified Salaries	75,911	185,921	77,962	776,216	301,012	234,968	78%	6
7 Employee Benefits	2,382,160	2,934,799	3,178,549	6,772,185	6,772,185	3,071,410	45%	7
8 Materials & Supplies	10,760	2,300	14,939	1,579,983	955,462	12,871	1%	8
9 Operating Expenses	1,404,910	2,075,149	2,379,443	8,109,202	7,365,587	2,189,989	30%	9
10 Capital Outlay	59,954	126,525	9,120	96,016	104,216	15,299	15%	10
<b>11 Total Expenses</b>	<b>\$3,937,341</b>	<b>\$5,363,696</b>	<b>\$5,687,036</b>	<b>\$19,774,406</b>	<b>\$17,378,104</b>	<b>\$5,614,194</b>	<b>32%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	(8,450)	1,781	1,780	100%	13
14 Transfers out	(2,060,000)	(1,860,000)	(1,866,697)	(2,036,529)	(2,036,529)	0	0%	14
15 Contingency	0	0	0	(680,970)	(680,970)	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,060,000)</b>	<b>(\$1,860,000)</b>	<b>(\$1,866,697)</b>	<b>(\$2,725,949)</b>	<b>(\$2,715,718)</b>	<b>\$1,780</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$40,806,063	\$40,678,936	\$33,150,693	\$63,630,520	\$66,037,053	\$26,959,530		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$40,806,063</b>	<b>\$40,678,936</b>	<b>\$33,150,693</b>	<b>\$63,630,520</b>	<b>\$66,037,053</b>	<b>\$26,959,530</b>		<b>21</b>

*\*Central Services includes most of the general fund revenue, contingency, funds for transfer (e.g. capital outlay, reserve for retiree benefits), retiree benefits and special allocation holding accounts. It does not include the District Office.*

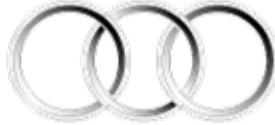
**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Unrestricted General Fund (Fund 1) - Total District***



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$343	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	3,865,705	2,860,499	3,245,332	22,842,008	22,842,008	11,576,890	51%	2
3 Local Revenue	48,282,918	51,941,256	45,585,343	72,108,118	72,149,701	29,144,780	40%	3
<b>4 Total Revenue</b>	<b>\$52,148,966</b>	<b>\$54,801,755</b>	<b>\$48,830,675</b>	<b>\$94,950,126</b>	<b>\$94,991,709</b>	<b>\$40,721,670</b>	<b>43%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$20,564,378	\$18,296,978	\$18,887,116	\$40,661,361	\$42,068,241	\$20,284,159	48%	5
6 Classified Salaries	9,818,801	9,318,918	9,129,555	\$20,794,180	\$20,355,274	9,766,394	48%	6
7 Employee Benefits	7,797,237	9,140,502	9,617,387	\$21,101,760	\$21,102,120	10,123,143	48%	7
8 Materials & Supplies	595,605	543,269	674,571	\$3,077,510	\$2,828,705	800,394	28%	8
9 Operating Expenses	3,068,053	3,335,335	3,852,606	\$11,901,419	\$11,260,763	3,700,189	33%	9
10 Capital Outlay	226,411	183,937	246,333	\$361,142	\$373,636	92,522	25%	10
<b>11 Total Expenses</b>	<b>\$42,070,485</b>	<b>\$40,818,939</b>	<b>\$42,407,568</b>	<b>\$97,897,372</b>	<b>\$97,988,738</b>	<b>\$44,766,800</b>	<b>46%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$5,571	0%	12
13 Other Sources	0	0	5,560	(8,450)	55,784	50,232	90%	13
14 Transfers out	(2,155,700)	(1,867,696)	(1,866,697)	(2,501,165)	(2,507,165)	(6,000)	0%	14
15 Contingency	0	0	0	(680,970)	(680,970)	0	0%	15
16 Other Out Go	(55)	0	(351)	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$2,155,755)</b>	<b>(\$1,867,696)</b>	<b>(\$1,861,488)</b>	<b>(\$3,190,585)</b>	<b>(\$3,132,350)</b>	<b>\$49,803</b>	<b>-2%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$7,922,726	\$12,115,120	\$4,561,619	(\$6,137,831)	(\$6,129,380)	(\$3,995,327)		18
19 Beginning Balance, July 1	9,926,897	9,632,469	9,947,691	9,927,385	9,927,385	9,927,385		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$17,849,623</b>	<b>\$21,747,589</b>	<b>\$14,509,310</b>	<b>\$3,789,555</b>	<b>\$3,798,005</b>	<b>\$5,932,058</b>		<b>21</b>

*Includes combined total of Central Services, District Office, Cañada College, College of San Mateo, and Skyline College.*

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Internal Service Fund**

### **(Fund 2)**

*This fund is used to account for the financing of tangible goods provided by one department or agency to other departments or agencies on a cost-reimbursement basis. The **Self-Insurance Fund** is the fund designated to account for revenue and expense of the District's self-insurance programs. The District has a \$10,000 deductible obligation for each claim that is paid under its property and liability self-insurance program.*

*Because the District has a \$10,000 self-insured retention, an amount is transferred into this fund each year from the Unrestricted General Fund in anticipation of estimated losses. This is a reserve for current and future losses; it may or may not be depleted during the year.*

**San Mateo County Community College District  
2005-2006 Mid-Year Budget**

***Internal Service - Self-Insurance Fund (Fund 2) - Total District***



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	4,599	3,871	3,729	16,000	16,000	1,258	8%	3
<b>4 Total Revenue</b>	<b>\$4,599</b>	<b>\$3,871</b>	<b>\$3,729</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>\$1,258</b>	<b>8%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	24,248	16,318	11,854	50,000	50,000	2,179	4%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$24,248</b>	<b>\$16,318</b>	<b>\$11,854</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$2,179</b>	<b>4%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$40,351	\$47,553	\$51,875	\$26,000	\$26,000	(\$920)		18
19 Beginning Balance, July 1	424,073	383,153	488,061	528,892	528,892	528,892		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$464,424</b>	<b>\$430,706</b>	<b>\$539,936</b>	<b>\$554,892</b>	<b>\$554,892</b>	<b>\$527,972</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Debt Service Fund (Fund 25)**

*The Debt Services Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt and long-term leases.*

*The two primary components of this fund are the **Bond Interest and Redemption Fund** and **Other Debt Service**.*

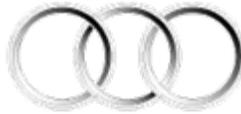
*The **Bond Interest Redemption Fund** is used only to record transactions related to the receipt and expenditure of the general obligation bond.*

*The **Other Debt Service Fund** is used to record and report accounting for Certificates of Participation.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Budget**  
***Internal Service - Debt Service Fund (Fund 25) - Total District***



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	61	72,310	72,310	0	0%	2
3 Local Revenue	0	44,770,221	3,215,977	8,471,303	8,471,303	43,219	1%	3
<b>4 Total Revenue</b>	<b>\$0</b>	<b>\$44,770,221</b>	<b>\$3,216,038</b>	<b>\$8,543,613</b>	<b>\$8,543,613</b>	<b>\$43,219</b>	<b>1%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	681,389	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$681,389</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$258,641	\$750,894	\$750,894	0	0%	12
13 Other Sources	0	0	72,947	211,781	211,781	\$105,891	50%	13
14 Transfers out	0	(26,787,806)	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	(8,405,827)	(515,790)	(9,823,269)	(9,823,269)	(481,338)	5%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>(\$35,193,633)</b>	<b>(\$184,202)</b>	<b>(\$8,860,594)</b>	<b>(\$8,860,594)</b>	<b>(\$375,447)</b>	<b>4%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$0	\$8,895,199	\$3,031,836	(\$316,981)	(\$316,981)	(\$332,228)		18
19 Beginning Balance, July 1	0	0	8,895,199	10,019,899	10,019,899	10,019,899		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$0</b>	<b>\$8,895,199</b>	<b>\$11,927,035</b>	<b>\$9,702,918</b>	<b>\$9,702,918</b>	<b>\$9,687,671</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Restricted General Fund (Fund 3)**

*The **Restricted General Fund** is maintained to account for those monies that are restricted in their use by law, regulations, donors, or other outside Federal, State, and Local agencies.*

*Examples of restricted sources of monies include Extended Opportunity Programs and Services (EOPS), Matriculation, Disabled Students Programs & Services (DSPS), State Instructional Equipment, Federal Work-Study Program, KCSM grants and donations, Parking (includes parking permit and parking citation revenue), and Health Services.*

*A complete list of these specially funded programs follows.*

**San Mateo County Community College District**

**2005-06 FUND 3 BUDGET REVENUE ADJUSTMENTS - SPECIALLY FUNDED PROGRAMS  
July 1, 2005 - December 31, 2005**

<u>Fund</u>	<u>Program</u>	<u>Source</u>	<u>College of San Mateo</u>	<u>Cañada College</u>	<u>Skyline College</u>	<u>Chancellor's Office</u>	<u>Total</u>
30038	Child Dev Consortium - Yosemite CCD	Federal		12,500			12,500
30071	VTEA 1B Regional Consortium	Federal			10,000		10,000
31002	Disabled Students Prog & Services	State	85,500	16,704	65,106		167,310
31003	Extended Opportunity Prog & Services	State	77,785	40,139	47,558		165,482
31004	EOP&S/Coop Agencies Resources for Ed	State	1,297	1,438	16,318		19,053
31009	Matriculation	State	44,089	34,340	13,576		92,004
31012	Foster Care Education Program	State		5,607			5,607
31013	Foster Care Regional Coordinator	State		6,000			6,000
31036	Econ Dev CCSF Applied Bio Tech	State	3,621		2,849		6,470
31065	Redwood City SD-English Tutoring	State		(36,009)			(36,009)
31069	Lottery-Prop 20-Instructional Materials	State				38,696	38,696
31087	CCC Live Caption	State	46,685				46,685
32015	SM Co JPA/Genentech Science	Local		4,000			4,000
32052	First 5 San Mateo County	Local		(1,000)			(1,000)
32065	Stanford EPAHS Early College Program	Local		62,750			62,750
35001	Miscellaneous Donations	Local	3,275	1,450	15,913	6,503	27,141
35005	Toyota T-Ten	Local			2,505		2,505
35041	Center for Int'l Trade Match	Local			40,353		40,353
36007	US Postal Service Contract Ed	Local	18,175			1,160	19,335
36010	San Mateo County Workforce Inv Board	Local			(3,209)		(3,209)
36012	NOVA Workforce Inv Board	Local	10,300				10,300
38001	Corp/Continuing Ed Indirect	Local				984	984
38101	Peninsula Symphony Contract Ed	Local	6,831				6,831
38163	Terra Firma Diversion Contract Ed	Local	6,110				6,110
39017	Community Education	Local	5,296				5,296
39030	Health Services	Local	32,734	34,584	28,330		95,648
<b>Total 2005-2006 Fund 3 Budget Revenue Adjustments</b>			<b><u>341,698</u></b>	<b><u>182,502</u></b>	<b><u>239,298</u></b>	<b><u>47,343</u></b>	<b><u>810,842</u></b>



**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Cañada College**

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$143,662	\$363,247	\$401,425	\$994,363	\$1,006,863	\$667,117	66%	1
2 State Revenue	1,757,311	1,007,332	798,894	2,227,520	2,297,188	928,026	40%	2
3 Local Revenue	529,171	564,207	623,720	881,213	981,547	551,444	56%	3
<b>4 Total Revenue</b>	<b>\$2,430,144</b>	<b>\$1,934,785</b>	<b>\$1,824,039</b>	<b>\$4,103,096</b>	<b>\$4,285,598</b>	<b>\$2,146,587</b>	<b>50%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$406,186	\$386,617	\$478,417	\$1,023,465	\$1,025,567	\$493,874	48%	5
6 Classified Salaries	574,174	468,112	640,300	1,262,317	1,310,766	632,304	48%	6
7 Employee Benefits	174,423	190,264	241,320	540,939	552,753	254,896	46%	7
8 Materials & Supplies	60,445	34,153	65,053	471,275	715,358	250,678	35%	8
9 Operating Expenses	550,133	124,323	144,464	497,219	497,289	178,793	36%	9
10 Capital Outlay	153,582	21,512	179,442	131,301	172,195	48,646	28%	10
<b>11 Total Expenses</b>	<b>\$1,918,943</b>	<b>\$1,224,982</b>	<b>\$1,748,996</b>	<b>\$3,926,516</b>	<b>\$4,273,928</b>	<b>\$1,859,190</b>	<b>44%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$18,660	\$1,696	\$0	\$102,064	\$102,064	\$0	0%	12
13 Other Sources	711	0	0	0	0	0	0%	13
14 Transfers out	(12,166)	(6,111)	(6,671)	0	(6,503)	(9,065)	139%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(227,480)	(183,212)	(147,696)	(373,023)	(369,185)	(173,579)	47%	16
<b>17 Total Transfers/Other</b>	<b>(\$220,275)</b>	<b>(\$187,627)</b>	<b>(\$154,367)</b>	<b>(\$270,959)</b>	<b>(\$273,625)</b>	<b>(\$182,644)</b>	<b>67%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$290,926	\$522,176	(\$79,325)	(\$94,379)	(\$261,955)	\$104,753		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$290,926</b>	<b>\$522,176</b>	<b>(\$79,325)</b>	<b>(\$94,379)</b>	<b>(\$261,955)</b>	<b>\$104,753</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Restricted General Fund (Fund 3) - College of San Mateo***



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$73,046	\$74,281	(\$169,723)	\$476,990	\$495,165	\$355,195	72%	1
2 State Revenue	1,124,244	1,077,105	745,607	2,928,587	3,187,564	1,318,714	41%	2
3 Local Revenue	2,278,008	2,823,502	2,856,604	8,051,326	8,115,872	2,634,199	32%	3
<b>4 Total Revenue</b>	<b>\$3,475,298</b>	<b>\$3,974,888</b>	<b>\$3,432,488</b>	<b>\$11,456,903</b>	<b>\$11,798,601</b>	<b>\$4,308,109</b>	<b>37%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$425,631	\$443,851	\$507,638	\$1,093,474	\$1,135,667	\$524,143	46%	5
6 Classified Salaries	1,438,060	1,406,573	1,551,796	3,694,926	3,691,489	1,698,146	46%	6
7 Employee Benefits	374,157	492,789	566,012	1,366,925	1,368,111	609,670	45%	7
8 Materials & Supplies	264,197	282,206	319,622	1,512,968	1,737,418	357,978	21%	8
9 Operating Expenses	1,239,438	1,508,943	1,558,873	3,499,391	3,839,272	1,430,743	37%	9
10 Capital Outlay	55,008	38,333	123,873	460,020	535,266	3,076	1%	10
<b>11 Total Expenses</b>	<b>\$3,796,491</b>	<b>\$4,172,696</b>	<b>\$4,627,815</b>	<b>\$11,627,704</b>	<b>\$12,307,223</b>	<b>\$4,623,756</b>	<b>38%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$350,642	\$350,642	\$0	0%	12
13 Other Sources	0	0	11,100	0	0	0	0%	13
14 Transfers out	(10,995)	(10,376)	0	0	0	(2,001)	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(60,457)	(95,255)	(67,586)	(223,488)	(263,285)	(88,793)	34%	16
<b>17 Total Transfers/Other</b>	<b>(\$71,452)</b>	<b>(\$105,631)</b>	<b>(\$56,486)</b>	<b>\$127,154</b>	<b>\$87,357</b>	<b>(\$90,795)</b>	<b>-104%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$392,645)	(\$303,438)	(\$1,251,813)	(\$43,647)	(\$421,265)	(\$406,442)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$392,645)</b>	<b>(\$303,438)</b>	<b>(\$1,251,813)</b>	<b>(\$43,647)</b>	<b>(\$421,265)</b>	<b>(\$406,442)</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Skyline College**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$209,986	\$404,934	\$150,688	\$973,365	\$917,550	\$542,780	59%	1
2 State Revenue	829,467	886,471	566,257	2,347,951	2,497,270	1,118,873	45%	2
3 Local Revenue	509,308	537,893	632,385	772,900	908,694	541,388	60%	3
<b>4 Total Revenue</b>	<b>\$1,548,761</b>	<b>\$1,829,298</b>	<b>\$1,349,330</b>	<b>\$4,094,216</b>	<b>\$4,323,514</b>	<b>\$2,203,041</b>	<b>51%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$529,890	\$571,896	\$522,368	\$1,148,177	\$1,148,177	\$584,313	51%	5
6 Classified Salaries	602,017	579,682	740,453	1,570,925	1,573,288	824,925	52%	6
7 Employee Benefits	203,648	255,631	311,153	720,581	721,695	342,808	48%	7
8 Materials & Supplies	72,137	79,170	52,623	381,571	705,839	123,523	18%	8
9 Operating Expenses	155,710	120,643	71,756	338,333	452,180	156,560	35%	9
10 Capital Outlay	92,843	33,634	50,001	36,500	115,979	16,265	14%	10
<b>11 Total Expenses</b>	<b>\$1,656,245</b>	<b>\$1,640,657</b>	<b>\$1,748,353</b>	<b>\$4,196,087</b>	<b>\$4,717,158</b>	<b>\$2,048,393</b>	<b>43%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$267,701	\$277,701	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	(1,000)	(23,419)	(3,135)	(10,063)	(10,063)	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(91,900)	(114,284)	(113,533)	(261,480)	(279,298)	(86,185)	31%	16
<b>17 Total Transfers/Other</b>	<b>(\$92,900)</b>	<b>(\$137,703)</b>	<b>(\$116,668)</b>	<b>(\$3,842)</b>	<b>(\$11,660)</b>	<b>(\$86,185)</b>	<b>739%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$200,384)	\$50,939	(\$515,691)	(\$105,713)	(\$405,303)	\$68,463		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$200,384)</b>	<b>\$50,939</b>	<b>(\$515,691)</b>	<b>(\$105,713)</b>	<b>(\$405,303)</b>	<b>\$68,463</b>		<b>21</b>

Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.

**San Mateo County Community College District  
2005-2006 Mid-Year Report  
Restricted General Fund (Fund 3) - District Office**

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$288,605	\$155,246	\$310,400	\$616,036	\$617,197	\$0	0%	1
2 State Revenue	3,193,353	2,228,307	2,888,241	1,549,297	1,587,993	39,702	3%	2
3 Local Revenue	1,640,836	1,784,559	1,432,418	1,247,162	1,248,146	115,765	9%	3
4 <b>Total Revenue</b>	<b>\$5,122,794</b>	<b>\$4,168,112</b>	<b>\$4,631,059</b>	<b>\$3,412,495</b>	<b>\$3,453,335</b>	<b>\$155,467</b>	<b>5%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$1,073	0%	5
6 Classified Salaries	238,675	155,864	211,541	391,223	392,223	220,501	56%	6
7 Employee Benefits	54,415	44,017	71,482	135,260	134,260	78,302	58%	7
8 Materials & Supplies	(5,863)	22,092	16,926	1,586,931	1,005,552	60,817	6%	8
9 Operating Expenses	67,577	54,583	113,848	530,585	530,585	56,913	11%	9
10 Capital Outlay	4,521	101,914	490,839	524,758	308,697	0	0%	10
11 <b>Total Expenses</b>	<b>\$359,325</b>	<b>\$378,471</b>	<b>\$904,636</b>	<b>\$3,168,757</b>	<b>\$2,371,316</b>	<b>\$417,607</b>	<b>18%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	0	55,586	9,806	\$0	\$6,503	11,066	0%	12
13 Other Sources	\$30,900	\$0	\$15,773	0	0	\$0	0%	13
14 Transfers out	0	(35,000)	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$30,900</b>	<b>\$20,586</b>	<b>\$25,579</b>	<b>\$0</b>	<b>\$6,503</b>	<b>\$11,066</b>	<b>170%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$4,794,369	\$3,810,227	\$3,752,001	\$243,739	\$1,088,522	(\$251,073)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$4,794,369</b>	<b>\$3,810,227</b>	<b>\$3,752,001</b>	<b>\$243,739</b>	<b>\$1,088,522</b>	<b>(\$251,073)</b>		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

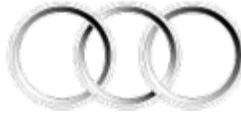
**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Restricted General Fund (Fund 3) - Total District**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$715,299	\$997,708	\$692,790	\$3,060,754	\$3,036,774	\$1,565,093	52%	1
2 State Revenue	6,904,374	5,199,215	4,998,999	9,053,355	9,570,015	3,405,316	36%	2
3 Local Revenue	4,957,322	5,710,161	5,545,126	10,952,601	11,254,260	3,842,796	34%	3
<b>4 Total Revenue</b>	<b>\$12,576,995</b>	<b>\$11,907,084</b>	<b>\$11,236,915</b>	<b>\$23,066,710</b>	<b>\$23,861,049</b>	<b>\$8,813,205</b>	<b>37%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$1,361,707	\$1,402,365	\$1,508,423	\$3,265,116	\$3,309,411	\$1,603,403	48%	5
6 Classified Salaries	2,852,926	2,610,231	3,144,090	6,919,391	6,967,766	3,375,875	48%	6
7 Employee Benefits	806,643	982,701	1,189,967	2,763,705	2,776,819	1,285,676	46%	7
8 Materials & Supplies	390,915	417,621	454,224	3,952,745	4,164,166	792,995	19%	8
9 Operating Expenses	2,012,857	1,808,493	1,888,941	4,865,528	5,319,326	1,823,009	34%	9
10 Capital Outlay	305,955	195,394	844,155	1,152,579	1,132,137	67,987	6%	10
<b>11 Total Expenses</b>	<b>\$7,731,003</b>	<b>\$7,416,806</b>	<b>\$9,029,800</b>	<b>\$22,919,064</b>	<b>\$23,669,625</b>	<b>\$8,948,946</b>	<b>38%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$18,660	\$57,282	\$9,806	\$720,407	\$736,910	\$11,066	2%	12
13 Other Sources	31,611	0	26,873	0	0	0	0%	13
14 Transfers out	(24,160)	(74,906)	(9,806)	(10,063)	(16,566)	(11,066)	67%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(379,838)	(392,751)	(328,815)	(857,991)	(911,768)	(348,557)	38%	16
<b>17 Total Transfers/Other</b>	<b>(\$353,727)</b>	<b>(\$410,375)</b>	<b>(\$301,942)</b>	<b>(\$147,647)</b>	<b>(\$191,424)</b>	<b>(\$348,557)</b>	<b>182%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$4,492,265	\$4,079,903	\$1,905,173	(\$0)	(\$0)	(\$484,298)		18
19 Beginning Balance, July 1	321,227	758,916	321,227	(32,392)	(32,392)	(32,392)		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$4,813,492</b>	<b>\$4,838,819</b>	<b>\$2,226,400</b>	<b>(\$32,392)</b>	<b>(\$32,392)</b>	<b>(\$516,690)</b>		<b>21</b>

*Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.*

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SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## Capital Projects Fund (Fund 4)

*The District's **Capital Outlay Fund** is used to account for construction and acquisition of major capital improvements. Included are the acquisition or construction of all major fixed assets. In addition, site improvements, buildings, and equipment purchased as part of a large facility project are included.*

*The **Revenue Bond Construction Fund**, which is included as a sub-account of the Capital Projects Fund, has been established for the deposit of proceeds from the sale of revenue bonds. The deposits are used to meet the costs of property acquisition, facilities planning, inspections, surveys, new construction, modernization, and new equipment.*

**2005-06 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2005**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2005-06 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CAÑADA	Removal & Disposal of Ni-Cd Storage Batteries (Bldgs 1/3/5)	41312	3,504.85	3,504.85	287.40	0.00	3,217.45
CAÑADA	Disposal of Fluorescent & HID Lamps (campuswide)	41313	3,133.15	3,133.15	251.58	0.00	2,881.57
CAÑADA	Haz Asbestos Removal	41314	128,700.00	128,700.00	0.00	0.00	128,700.00
CAÑADA	Library & Student Resource Ctr (Bldg 9)	41315	0.00	18,920,000.00	2,443,764.89	16,476,235.11	0.00
CAÑADA	Repair Bldg 5 Roof Membrane	43328	0.00	0.00	0.00	0.00	0.00
CAÑADA	Science Lab Upgrade	44329	15,737.20	15,737.20	0.00	0.00	15,737.20
CAÑADA	West Ed Project	44331	22,869.33	22,869.33	7,670.80	0.00	15,198.53
CAÑADA	Facilities Maint Ctr	44335	104,466.42	104,466.42	0.00	0.00	104,466.42
CAÑADA	Arts Project	44343	0.00	10,000.00	0.00	1,500.00	8,500.00
CAÑADA	Bookstore Project	48300	100,000.00	100,000.00	0.00	0.00	100,000.00
CAÑADA	CAN Bldg 3	49301	297,607.35	270,144.86	258,943.83	23,438.29	(12,237.26)
CAÑADA	CAN Bldg 6	49302	7,375.50	2,073.62	1,049.31	0.00	1,024.31
CAÑADA	CAN Bldg 9	49303	8,101,648.60	8,096,254.98	1,153,183.67	4,780,233.35	2,162,837.96
CAÑADA	CAN Space Programming	49304	69,940.89	71,351.17	11,956.95	15,979.48	43,414.74
CAÑADA	CAN Exterior Improvements	49305	10,798.74	11,144.13	6,634.02	0.00	4,510.11
CAÑADA	CAN Swing Space	49306	182,142.91	167,911.91	14,614.51	0.00	153,297.40
CAÑADA	CAN Bldg 17	49307	18,043.36	0.00	0.00	0.00	0.00
CAÑADA	CAN Utility Infrastructure Upgrade	49308	802,527.15	965,323.13	538,845.92	327,249.98	99,227.23
CAÑADA	CAN Bldg 13	49309	259,945.17	272,822.79	261,366.21	15,044.75	(3,588.17)
CAÑADA	CAN Bldg 5	49310	132,450.33	63,435.81	1,977.00	46,102.68	15,356.13
CAÑADA	CAN Fire/Life Safety	49311	203,643.24	159,616.24	6,986.80	99,629.82	52,999.62
CAÑADA	CAN Bldg 2	49312	167,910.99	207,892.50	0.00	0.00	207,892.50
CAÑADA	CAN Bldg 22	49313	90,247.98	72,716.08	9,063.05	9,424.09	54,228.94
CAÑADA	CAN Bldg 18	49314	0.00	3,854.29	0.00	0.00	3,854.29
CAÑADA	CAN Wayfinding Signage	49315	316,726.78	366,840.78	12,697.93	16,148.46	337,994.39
CAÑADA	CAN Bldg 1 Gym	49316	181,264.99	267,130.84	12,046.50	3,344.44	251,739.90
CAÑADA	CAN Landscape Upgrades	49317	1,231,695.09	1,705,354.23	145,760.34	45,738.70	1,513,855.19
CAÑADA	CAN Parking/Sidewalk Upgrades	49318	65,557.78	54,266.83	29,168.00	24,544.31	554.52
CAÑADA	CAN Bldgs 16/17/18	49320	809,209.32	645,991.29	186,559.98	274,920.35	184,510.96
CAÑADA	CAN Bldg 8	49321	327,800.79	332,316.78	289,118.08	42,083.65	1,115.05
CAÑADA	CAN Bldgs 3/18	49322	71,057.58	2,454.05	0.00	2,454.05	0.00
CAÑADA	CAN ADA Accessibility Plan	49323	79.44	0.00	0.00	0.00	0.00
CAÑADA	CAN Emerg. Bldg Repairs Allow.	49324	292,814.49	191,364.22	0.00	0.00	191,364.22
CAÑADA	CAN Zone Controls	49325	361,479.97	361,480.01	317,164.15	44,315.82	0.04
CAÑADA	CAN Access Controls	49326	496,028.99	689,328.14	8,445.66	5,507.13	675,375.35
CAÑADA	CAN Classroom Smart	49327	94,183.27	94,183.27	42,038.79	8,132.54	44,011.94
CAÑADA	CAN Construction Management	49328	486,000.00	486,000.00	46,026.00	439,974.00	0.00
CAÑADA	CAN CIP1 Contingency	49329	4,517,099.19	3,868,061.67	0.00	0.00	3,868,061.67
CAÑADA	CAN Bldgs 20 and 21	49330	0.00	110,000.00	887.88	8,042.21	101,069.91
CSM	COP Investment	40001	250,000.00	250,000.00	0.00	0.00	250,000.00
CSM	Seismic Phase I (Bldgs 18/25/27)	41408	128,773.71	128,773.71	128,773.71	0.00	0.00
CSM	CSM Bldg 6 Removal of ACBM	41410	215,021.00	215,021.00	0.00	0.00	215,021.00
CSM	Repair Water System/Fire Pump	43472	325,824.15	325,824.15	204,660.70	103,064.96	18,098.49
CSM	Replace Roof Bldg 7	43476	139,980.37	139,980.37	947.17	139,033.20	0.00
CSM	Sewer Line Repair, Phase II	43477	0.00	0.00	0.00	0.00	0.00
CSM	CSM Bldg 19 Roof Repair	43478	141,513.76	141,513.76	1,228.99	140,284.77	0.00
CSM	Reading for Success	44427	36,058.34	36,058.34	20,598.82	0.00	15,459.52
CSM	DSPS / A&R Remodel	44428	1,243.92	1,243.92	0.00	0.00	1,243.92
CSM	CSM Regional Public Safety Center	44433	3,079,058.75	3,079,058.75	1,419,153.25	1,412,670.58	247,234.92
CSM	Ergonomic office furniture (completion)	44435	80,406.61	80,406.61	762.03	0.00	79,644.58
CSM	Trash receptacle directional signs	44436	13,323.59	13,323.59	0.00	0.00	13,323.59
CSM	Haz. Mat. clean-up/disposal	44438	7,262.27	7,262.27	4,667.30	0.00	2,594.97
CSM	Document shredding (Bldg. 1)	44447	570.71	570.71	570.71	0.00	0.00
CSM	Window blinds for Bldg. 1 & other depts.	44448	27,638.04	18,638.04	0.00	8,999.90	9,638.14
CSM	Facilities Projects Contingency Fund	44449	368,132.38	368,132.38	0.00	0.00	368,132.38
CSM	Replace South Cafeteria chairs (200)	44450	3,554.66	3,554.66	0.00	0.00	3,554.66
CSM	Shipping/Receiving Improvements	44451	342.94	1,342.94	0.00	0.00	1,342.94
CSM	Technology Improvements	44452	52,000.00	52,000.00	5,000.00	0.00	47,000.00
CSM	Emergency Preparedness	44453	20,351.99	20,351.99	7,716.79	0.00	12,635.20
CSM	Bldg 23 Rm 154/160 Improvements	44454	0.00	9,000.00	0.00	10,664.12	(1,664.12)
CSM	Bookstore Project	48400	1,721,321.04	1,721,321.04	38.28	446,926.42	1,274,356.34
CSM	CSM Bldg 18	49401	2,334,620.42	2,334,620.42	610,176.65	295,133.77	1,429,310.00
CSM	CSM Bldg 33	49402	275,986.29	280,986.29	270,904.54	10,901.18	(819.43)
CSM	CSM Integrated Science Center	49403	15,048,273.10	15,048,273.10	8,074,715.72	3,317,708.67	3,655,848.71

**2005-06 Capital Projects Financial Summary**  
**Budget Expenditures as of December 31, 2005**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2005-06 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
CSM	CSM Regional Public Safety Ctr	49404	162,485.68	162,485.68	128,054.53	34,431.15	0.00
CSM	CSM Swing Space	49405	827,603.83	827,603.83	75,511.60	84,397.14	667,695.09
CSM	CSM Space Programming	49406	43,228.63	43,228.63	16,696.10	26,011.93	520.60
CSM	CSM Exterior Walkway Lighting	49407	3,224.00	5,633.65	1,680.00	1,544.00	2,409.65
CSM	KCSM Digital Project	49409	2,283,836.99	2,283,836.99	0.00	0.00	2,283,836.99
CSM	CSM Bldg 1/5/6	49410	6,942,949.37	6,960,410.64	384,701.94	640,056.70	5,935,652.00
CSM	CSM Bldg 34	49411	0.00	5,577.00	0.00	0.00	5,577.00
CSM	CSM Bldg 17	49412	144.15	144.15	0.00	144.15	0.00
CSM	CSM Utility Infrastructure Upgrade	49413	2,578,636.56	2,652,621.75	15,992.57	1,316,476.10	1,320,153.08
CSM	CSM Bldg 8	49414	161,210.73	426,705.46	2,048.97	371,629.46	53,027.03
CSM	CSM Bldg 14	49415	0.00	33,893.26	11,351.00	0.00	22,542.26
CSM	CSM Bldg 19	49417	315,525.20	315,525.20	8,330.38	105,504.99	201,689.83
CSM	CSM Fire/Life Safety	49418	104,232.48	104,232.48	8,141.05	48,766.97	47,324.46
CSM	CSM Bldg 7	49419	225,275.00	225,275.00	56.62	16,026.24	209,192.14
CSM	CSM Bldg 10/11/12	49420	11,353.10	12,614.62	0.00	11,353.10	1,261.52
CSM	CSM Bldg 9	49421	1,027,129.38	1,051,250.64	19,070.07	216,147.38	816,033.19
CSM	CSM Bldg 2 Choral Room	49422	0.00	430.26	0.00	0.00	430.26
CSM	CSM Landscape Upgrades	49423	0.00	30,000.00	28,700.00	1,300.00	0.00
CSM	CSM Parking/Sidewalk Upgrades	49424	0.00	1,000,000.00	10,630.00	62,665.00	926,705.00
CSM	CSM Bldg 3	49426	7,322.57	63,195.84	255.19	48,526.37	14,414.28
CSM	CSM Bldg 16	49427	861,401.62	871,647.62	617,029.88	41,494.63	213,123.11
CSM	CSM ADA Accessibility Plan	49428	0.00	40,000.00	327.00	36,223.00	3,450.00
CSM	CSM Emergency Building Repairs	49429	729,705.00	493,321.59	0.00	0.00	493,321.59
CSM	CSM Bldg 12 Elevator Repair	49435	0.00	28,193.00	0.00	0.00	28,193.00
CSM	CSM Bldg 21 Cosmetology	49436	40,000.00	40,000.00	24,379.74	3,810.00	11,810.26
CSM	CSM Wayfinding	49437	93,352.74	93,352.74	141.59	6,625.00	86,586.15
CSM	CSM Classroom Technology	49438	90,000.00	90,000.00	0.00	0.00	90,000.00
CSM	CSM Zone Controls	49439	0.00	0.00	0.00	0.00	0.00
CSM	CSM Access Controls	49440	118,867.36	118,867.36	9,362.26	3,503.28	106,001.82
CSM	CSM Construction Management	49441	738,000.00	738,000.00	69,890.00	668,110.00	0.00
CSM	CSM CIP1 Contingency	49442	5,180,431.83	3,856,138.58	0.00	0.00	3,856,138.58
CSM	CSM Fountain Repair	49443	200,000.00	200,000.00	0.00	0.00	200,000.00
DISTRICTWIDE	General Capital Projects	40000	3,345,602.57	3,345,602.57	0.00	0.00	3,345,602.57
DISTRICTWIDE	Redevelopment Program	43001	6,663,848.48	6,663,848.48	0.00	4,633.75	6,659,214.73
DISTRICTWIDE	Dist Exterior Waterproofing	43111	40,590.00	40,590.00	32,963.97	0.00	7,626.03
DISTRICTWIDE	Property Management Study	44001	740,650.18	740,650.18	34,204.40	16,498.70	689,947.08
DISTRICTWIDE	District Facilities Projects	44102	731,269.32	762,469.32	10,005.61	0.00	752,463.71
DISTRICTWIDE	Dist Funded FCI Contingency	44103	644.99	644.99	0.00	144.99	500.00
DISTRICTWIDE	District Office Improvements	44106	51,755.94	51,755.94	17,836.47	2,078.40	31,841.07
DISTRICTWIDE	Energy Efficiency Projects Fund	44108	2,456,299.43	2,456,299.43	0.00	0.00	2,456,299.43
DISTRICTWIDE	Ugrd. Tank Mandated Monitor	46106	11,488.20	11,488.20	0.00	0.00	11,488.20
DISTRICTWIDE	Facilities Excellence (Foundation)	46112	955.78	2,903.86	2,829.45	0.00	74.41
DISTRICTWIDE	C.O.P. Projects	48001	14,012,171.96	14,012,171.96	0.00	0.00	14,012,171.96
DISTRICTWIDE	Faculty/Staff Housing-College Vista	48100	4,572,528.29	4,572,528.29	3,411,345.25	290,601.01	870,582.03
DISTRICTWIDE	Districtwide Athletic Facilities	48101	3,604,896.76	5,604,896.76	4,778,959.68	656,553.34	169,383.74
DISTRICTWIDE	Bond Construction - General	49000	15,460,946.56	15,460,946.56	6,000.00	2,000.00	15,452,946.56
DISTRICTWIDE	DW Energy Efficiency Projects	49001	2,269,505.13	2,269,505.13	511,233.04	1,300,064.33	458,207.76
DISTRICTWIDE	DW Signage	49003	0.39	0.39	0.00	0.00	0.39
DISTRICTWIDE	DW Program and Project Management	49004	4,879,092.69	4,879,092.69	893,536.90	3,939,531.11	46,024.68
DISTRICTWIDE	DW Existing Blueprint Conversion	49008	37,967.42	37,967.42	0.00	0.00	37,967.42
DISTRICTWIDE	DW Legal Services	49009	198,775.56	198,775.56	1,309.50	23,690.50	173,775.56
DISTRICTWIDE	DW Environmental Testing & Abatement						
DISTRICTWIDE	Design Services	49013	11,097.78	11,097.78	11,097.78	0.00	0.00
DISTRICTWIDE	DW Teledata Upgrade	49015	4,910,166.90	4,840,241.90	2,626,569.14	501,774.17	1,711,898.59
DISTRICTWIDE	DW Comp. Maint. Mgmt. System	49016	227,745.67	227,745.67	575.00	8,461.75	218,708.92
SKYLINE	Fire Alarm, Phase II	41104	34,999.85	34,999.85	200.00	34,799.85	0.00
SKYLINE	Library/Learn Ctn-2nd effects	41211	1,829.36	1,829.36	0.00	0.00	1,829.36
SKYLINE	Seismic Retrofit (Bldgs 7/8)	41216	3,210,000.00	3,210,000.00	1,586,856.54	1,623,143.46	0.00
SKYLINE	Seismic Retrofit (Bldgs 3)	41217	971,758.17	971,758.17	920,180.42	65,695.75	(14,118.00)
	Remove Var Asbestos Materials (Bldg 7), Ph 1	41219	238,771.00	238,771.00	217,468.00	2,744.00	18,559.00
SKYLINE	Allied Health (Bldg 7)	41221	0.00	157,000.00	1,695.00	57,305.00	98,000.00
SKYLINE	Pacific Heights Project	42202	26,457,578.95	31,517,345.95	0.00	0.00	31,517,345.95
SKYLINE	Reroof Bldg 3	43230	270,397.00	270,397.00	235,223.00	0.25	35,173.75
SKYLINE	Replace Roof Bldg 9	43232	29,326.58	29,326.58	97.64	29,228.94	0.00
SKYLINE	Replace Roof Bldg 10	43233	48,648.19	48,648.19	164.69	48,483.50	0.00

**2005-06 Capital Projects Financial Summary  
Budget Expenditures as of December 31, 2005**

LOCATION	PROJECT NAME	FUND NUMBER	ORIGINAL BUDGET	2005-06 BUDGET	EXPENDITURE YTD	ENCUMBRANCE	AVAILABLE BALANCE
SKYLINE	SKY Bldg 7/8 Roof Repair	43234	402,620.00	402,620.00	184,142.00	0.00	218,478.00
SKYLINE	SKY Bldg 3 Mechanical	43235	360,644.00	360,644.00	325,861.33	0.00	34,782.67
SKYLINE	Health Career Ed Center	44226	1,630.00	1,630.00	0.00	0.00	1,630.00
SKYLINE	Facilities Maint Ctr Upgrade	44228	94,993.58	94,993.58	0.00	94,993.58	0.00
SKYLINE	Avon Damages Repair	44241	77,728.98	77,728.98	0.00	0.00	77,728.98
SKYLINE	Research Office Project	44242	0.00	6,000.00	0.00	4,574.33	1,425.67
SKYLINE	Evacuation Signs	46210	1,864.91	1,864.91	0.00	0.00	1,864.91
SKYLINE	Bookstore Project	48200	287,337.14	287,337.14	58,254.00	0.00	229,083.14
SKYLINE	Sky Bldg 3	49202	5,059,089.39	5,284,610.28	878,041.25	3,947,082.18	459,486.85
SKYLINE	Sky Bldg 6/7A	49203	20,954,988.49	21,825,315.96	5,005,024.83	11,356,053.62	5,464,237.51
SKYLINE	Sky Bldgs 7/8	49204	6,588,869.24	7,519,182.40	212,161.31	6,883,703.07	423,318.02
SKYLINE	Sky Bldg 5	49205	684,896.00	617,396.00	64,649.21	532,850.79	19,896.00
SKYLINE	SKY Space Programming	49206	162,591.99	162,161.48	14,927.81	35,156.28	112,077.39
SKYLINE	SKY Swing Space	49207	239,021.93	458,319.70	240,487.15	208,306.61	9,525.94
SKYLINE	SKY Exterior Walkway Lighting	49208	0.00	2,500.00	2,500.00	0.00	0.00
SKYLINE	SKY Bldg 1	49209	513,865.62	458,843.51	372,825.77	86,076.72	(58.98)
SKYLINE	SKY Bldg 2	49210	826,320.83	193,598.03	15,989.98	156,862.07	20,745.98
SKYLINE	SKY Utility Infrastructure Upgrade	49211	301,172.51	463,509.58	38,227.02	58,775.19	366,507.37
SKYLINE	SKY Parking/Sidewalk Upgrade	49213	350,620.63	370,717.63	356,488.70	13,905.72	323.21
SKYLINE	SKY Landscape Upgrade	49214	138,474.05	1,700.05	0.00	1,700.00	0.05
SKYLINE	SKY Exterior Painting	49215	165,847.07	107,847.07	5,511.20	1,488.80	100,847.07
SKYLINE	SKY Wayfinding Signage	49216	30,807.80	30,807.80	886.04	5,825.00	24,096.76
SKYLINE	SKY Bldg 16/Portable CDC	49217	5,076.68	10,631.41	10,631.41	0.00	0.00
SKYLINE	SKY Roofing/Waterproofing	49218	293,122.47	293,122.47	1,270.57	291,851.90	0.00
SKYLINE	SKY Bldgs 9/10	49219	605.25	605.25	0.00	605.25	0.00
SKYLINE	SKY ADA Accessibility Plan	49220	0.08	0.00	0.00	0.00	0.00
SKYLINE	SKY Bldg 4 Demolition	49221	27,215.00	0.00	0.00	0.00	0.00
SKYLINE	SKY Zone Controls	49222	8,409.95	8,409.95	8,409.95	0.00	0.00
SKYLINE	SKY Access Controls	49223	223,141.42	223,141.42	31,354.11	36,329.71	155,457.60
SKYLINE	SKY Emerg. Bldg. Repair Allow.	49224	100,000.00	50,475.61	0.00	0.00	50,475.61
SKYLINE	SKY Bldg 7 Allied Health	49225	328,417.38	358,729.38	157.09	29,728.75	328,843.54
SKYLINE	SKY Construction Management	49226	576,000.00	576,000.00	54,549.00	521,451.00	0.00
SKYLINE	SKY CIP1 Contingency	49227	1,624,101.27	177,817.37	0.00	0.00	177,817.37
<b>TOTAL</b>			<b>202,911,647.86</b>	<b>228,998,728.72</b>	<b>41,171,475.61</b>	<b>60,747,910.91</b>	<b>122,612,322.37</b>



**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Cañada College**

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	8,885,664	0	0%	2
3 Local Revenue	12,296	8,509	2,980	0	0	5,379	0%	3
<b>4 Total Revenue</b>	<b>\$12,296</b>	<b>\$8,509</b>	<b>\$2,980</b>	<b>\$0</b>	<b>\$8,885,664</b>	<b>\$5,379</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	(1,380)	0	19,091	3,108	0%	6
7 Employee Benefits	0	0	632	0	2,598	426	0%	7
8 Materials & Supplies	0	0	8,135	1,012,500	800,904	361,872	45%	8
9 Operating Expenses	0	0	73,528	475,646	1,914,307	1,201,859	63%	9
10 Capital Outlay	0	1,676	2,324,542	17,131,916	13,195,407	4,239,244	32%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$1,676</b>	<b>\$2,405,458</b>	<b>\$18,620,062</b>	<b>\$15,932,307</b>	<b>\$5,806,509</b>	<b>36%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$12,296	\$6,833	(\$2,402,479)	(\$18,620,062)	(\$7,046,643)	(\$5,801,130)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$12,296</b>	<b>\$6,833</b>	<b>(\$2,402,479)</b>	<b>(\$18,620,062)</b>	<b>(\$7,046,643)</b>	<b>(\$5,801,130)</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - College of San Mateo**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0			\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	130,724	29,988	23%	2
3 Local Revenue	34,531	30,223	11,229	0	1,186,000	0	0%	3
<b>4 Total Revenue</b>	<b>\$34,531</b>	<b>\$30,223</b>	<b>\$11,229</b>	<b>\$0</b>	<b>\$1,316,724</b>	<b>\$29,988</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	284	9,145	0	0	0	0%	6
7 Employee Benefits	0	28	1,271	0	0	0	0%	7
8 Materials & Supplies	0	4,683	5,589	3,193,837	2,123,069	989,982	47%	8
9 Operating Expenses	0	19,996	100,767	564,720	631,320	268,914	43%	9
10 Capital Outlay	455,273	0	6,370,936	25,614,662	19,213,862	10,917,798	57%	10
<b>11 Total Expenses</b>	<b>\$455,273</b>	<b>\$24,991</b>	<b>\$6,487,708</b>	<b>\$29,373,219</b>	<b>\$21,968,251</b>	<b>\$12,176,694</b>	<b>55%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	1,000	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$420,742)	\$5,231	(\$6,476,479)	(\$29,373,219)	(\$20,651,527)	(\$12,145,706)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$420,742)</b>	<b>\$5,231</b>	<b>(\$6,476,479)</b>	<b>(\$29,373,219)</b>	<b>(\$20,651,527)</b>	<b>(\$12,145,706)</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Skyline College**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	1,885,902	194,304	10%	2
3 Local Revenue	13,377	12,110	4,705	0	4,575,770	4,569,770	100%	3
<b>4 Total Revenue</b>	<b>\$13,377</b>	<b>\$12,110</b>	<b>\$4,705</b>	<b>\$0</b>	<b>\$6,461,672</b>	<b>\$4,764,074</b>	<b>74%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	4,683	0	0	0	0%	6
7 Employee Benefits	0	0	704	0	0	0	0%	7
8 Materials & Supplies	0	0	22,032	1,970,183	1,401,554	240,980	17%	8
9 Operating Expenses	0	0	795,152	692,746	582,237	289,974	50%	9
10 Capital Outlay	0	0	3,405,805	32,888,265	25,883,605	10,313,081	40%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,228,375</b>	<b>\$35,551,194</b>	<b>\$27,867,396</b>	<b>\$10,844,035</b>	<b>39%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$6,000	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$13,377	\$12,110	(\$4,223,670)	(\$35,551,194)	(\$21,405,724)	(\$6,073,961)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$13,377</b>	<b>\$12,110</b>	<b>(\$4,223,670)</b>	<b>(\$35,551,194)</b>	<b>(\$21,405,724)</b>	<b>(\$6,073,961)</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Districtwide Projects**

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	(\$3,058)	\$0	\$393,110	20,261,541	42,426	\$0	0%	2
3 Local Revenue	99,401,715	3,946,794	1,735,793	4,084,500	2,946,582	910,289	31%	3
4 <b>Total Revenue</b>	<b>\$99,398,657</b>	<b>\$3,946,794</b>	<b>\$2,128,903</b>	<b>\$24,346,041</b>	<b>\$2,989,008</b>	<b>\$910,289</b>	<b>30%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$798	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	67,833	4,850	422	8,500	8,355	4,955	59%	6
7 Employee Benefits	7,791	1,693	71	1,500	1,200	600	50%	7
8 Materials & Supplies	19,609	27,123	2,763	332,837	532,647	137,317	26%	8
9 Operating Expenses	1,732,174	1,798,602	1,853,998	3,024,947	2,451,570	975,105	40%	9
10 Capital Outlay	1,744,076	9,143,292	8,909,050	17,237,633	16,638,381	11,220,690	67%	10
11 <b>Total Expenses</b>	<b>\$3,572,281</b>	<b>\$10,975,560</b>	<b>\$10,766,305</b>	<b>\$20,605,417</b>	<b>\$19,632,153</b>	<b>\$12,338,667</b>	<b>63%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$546,700	\$11,166,503	\$611,282	\$0	\$0	\$0	0%	12
13 Other Sources	593,523	0	7,377,894	0	\$0	0	0%	13
					\$0			
14 Transfers out	(51,000)	(781,943)	(869,923)	(750,894)	(\$750,894)	(5,571)	1%	14
15 Contingency	0	0	0	0	\$0	0	0%	15
16 Other Out Go	(7,628,933)	(3,748,287)	0	0	\$0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>(\$6,539,710)</b>	<b>\$6,636,272</b>	<b>\$7,119,252</b>	<b>(\$750,894)</b>	<b>(\$750,894)</b>	<b>(\$5,571)</b>	<b>1%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$89,286,666	(\$392,494)	(\$1,518,149)	\$2,989,730	(\$17,394,039)	(\$11,433,949)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
Adjustments to Beginning								
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$89,286,666</b>	<b>(\$392,494)</b>	<b>(\$1,518,149)</b>	<b>\$2,989,730</b>	<b>(\$17,394,039)</b>	<b>(\$11,433,949)</b>		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Capital Projects Fund (Fund 4) - Total District**

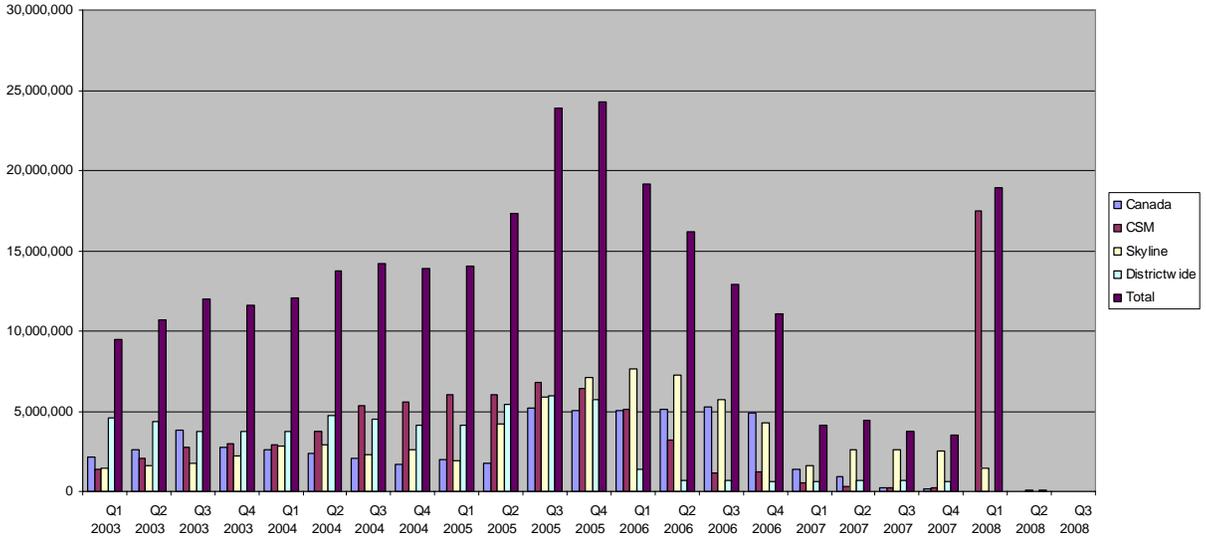


	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	(3,058)	0	393,110	20,261,541	10,944,716	224,292	2%	2
3 Local Revenue	99,461,918	3,997,635	1,754,706	4,084,500	8,708,352	5,485,438	63%	3
<b>4 Total Revenue</b>	<b>\$99,458,860</b>	<b>\$3,997,635</b>	<b>\$2,147,816</b>	<b>\$24,346,041</b>	<b>\$19,653,068</b>	<b>\$5,709,730</b>	<b>29%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$798	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	67,833	5,134	12,870	8,500	27,446	8,063	29%	6
7 Employee Benefits	7,790	1,721	2,678	1,500	3,798	1,026	27%	7
8 Materials & Supplies	19,608	31,806	38,519	6,509,357	4,858,174	1,730,151	36%	8
9 Operating Expenses	1,732,174	1,818,598	2,823,446	4,758,059	5,579,434	2,735,852	49%	9
10 Capital Outlay	2,199,349	9,144,968	21,010,334	92,872,476	74,931,255	36,690,813	49%	10
<b>11 Total Expenses</b>	<b>\$4,027,552</b>	<b>\$11,002,227</b>	<b>\$23,887,846</b>	<b>\$104,149,892</b>	<b>\$85,400,107</b>	<b>\$41,165,905</b>	<b>48%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$546,700	\$787,943	\$611,282	\$0	\$0	\$6,000	0%	12
13 Other Sources	593,523	10,378,559	7,377,894	0	0	1,000	0%	13
14 Transfers out	(51,000)	(781,943)	(869,923)	(750,894)	(750,894)	(5,571)	1%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(7,628,933)	(3,748,287)	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>(\$6,539,710)</b>	<b>\$6,636,272</b>	<b>\$7,119,252</b>	<b>(\$750,894)</b>	<b>(\$750,894)</b>	<b>\$1,429</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$88,891,598	(\$368,320)	(\$14,620,777)	(\$80,554,745)	(\$66,497,933)	(\$35,454,746)		18
19 Beginning Balance, July 1	7,900,433	97,628,732	7,900,433	129,362,713	129,362,713	129,362,713		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$96,792,031</b>	<b>\$97,260,412</b>	<b>(\$6,720,344)</b>	<b>\$48,807,968</b>	<b>\$62,864,780</b>	<b>\$93,907,967</b>		21

*Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.*

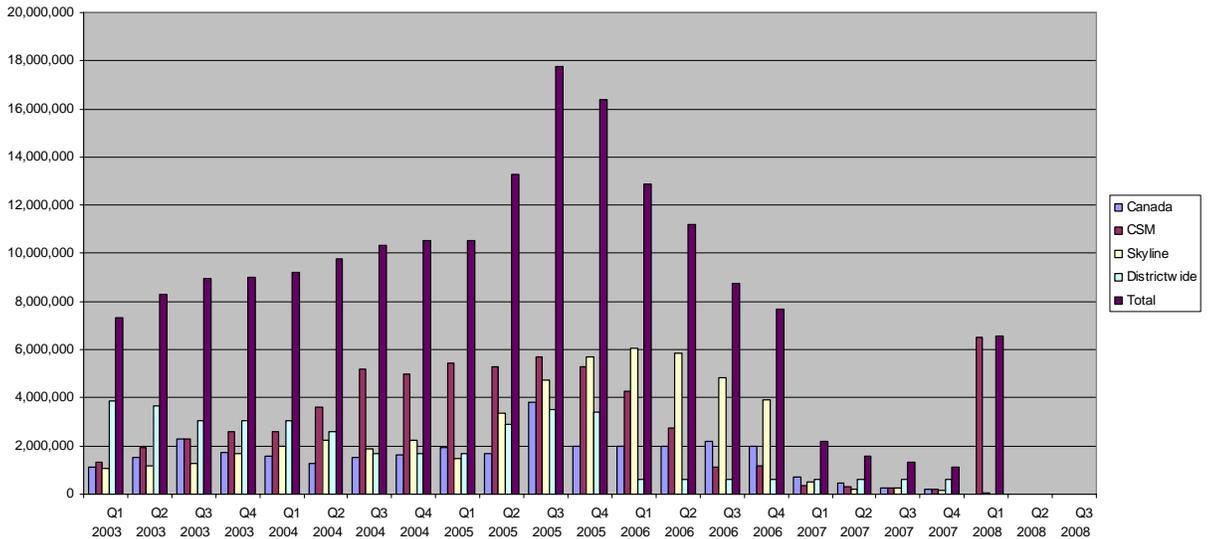
# Capital Improvement Program (All Funds)

## Cash Flow by Quarter



# Measure C General Obligation Bond

## Cash Flow by Quarter





SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

**Enterprise Fund**  
**(Auxiliary Fund)**  
**(Fund 5)**

*The District maintains two enterprise funds. These funds account for operations that the Board requires to be self-supporting via user charges. The **Bookstore Fund** is used to account for revenues received and expenses made to operate the District's bookstores. The **Cafeteria Fund** is used to account for revenues received and expenses related to the contracted food service and vending operations of the District. Both of these funds are maintained independently of other District funds to facilitate the entrepreneurial nature of the activities involved. This also provides the necessary flexibility to report the retail and operational requirements of these self-supporting services.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Enterprise Fund - Bookstore (Fund 5)**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	%	To Date	
<b>Income</b>									
1 Federal Income	\$0	\$0	\$0	\$0	\$0	\$0	0%		1
2 State Income	0	0	0	0	0	0	0%		2
3 Local Income	4,578,042	4,167,597	4,198,344	7,485,459	7,485,459	3,537,489	47%		3
<b>4 Total Income</b>	<b>\$4,578,042</b>	<b>\$4,167,597</b>	<b>\$4,198,344</b>	<b>\$7,485,459</b>	<b>\$7,485,459</b>	<b>\$3,537,489</b>	<b>47%</b>		<b>4</b>
<b>Expenses</b>									
5 Cost of Sales	\$3,422,297	\$3,070,685	\$3,101,035	\$5,040,851	\$5,040,851	\$2,651,028	53%		5
6 Certificated Salaries	0	0	0	0	0	0	0%		6
7 Classified Salaries	664,712	617,339	638,513	1,244,506	1,244,506	564,250	45%		7
8 Employee Benefits	116,659	140,487	161,613	356,887	356,887	132,843	37%		8
9 Materials & Supplies	22,775	15,885	18,552	38,322	38,322	14,673	38%		9
10 Operating Expenses	173,576	183,699	111,981	562,060	562,060	308,567	55%		10
11 Capital Outlay	0	0	0	0	0	0	0%		11
<b>12 Total Expenses</b>	<b>\$4,400,019</b>	<b>\$4,028,095</b>	<b>\$4,031,694</b>	<b>\$7,242,626</b>	<b>\$7,242,626</b>	<b>\$3,671,361</b>	<b>51%</b>		<b>12</b>
<b>Transfers &amp; Other</b>									
13 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%		13
14 Other Sources	0	0	0	0	0	0	0%		14
15 Transfers out	0	0	0	0	0	0	0%		15
16 Contingency	0	0	0	0	0	0	0%		16
17 Other Out Go	0	0	(72,947)	(211,781)	(211,781)	(105,891)	50%		17
<b>18 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$72,947)</b>	<b>(\$211,781)</b>	<b>(\$211,781)</b>	<b>(\$105,891)</b>	<b>50%</b>		<b>18</b>
<b>Fund Balance</b>									
19 Net Change in Fund Balance	\$178,023	\$139,502	\$93,703	\$31,052	\$31,052	(\$239,763)			19
20 Beginning Balance, June 1	5,300,861	5,565,321	5,547,244	5,298,468	5,298,468	5,298,468			20
21 Adjustments to Beginning Balance	0	(561)	(11)	0	0	0			21
<b>22 Net Fund Balance, Dec. 31</b>	<b>\$5,478,884</b>	<b>\$5,704,262</b>	<b>\$5,640,936</b>	<b>\$5,329,520</b>	<b>\$5,329,520</b>	<b>\$5,058,705</b>			<b>22</b>



**BOOKSTORES**  
**Balance Sheet**  
**December 31, 2005**

**ASSETS**

Cash for Operations and Investments	\$4,638,069
Accounts Receivable	292,597
Inventory	2,675,396
Furniture, Fixtures & Equipment (Net)	87,517
<b>TOTAL ASSETS</b>	<b>\$7,693,580</b>

**LIABILITIES AND CAPITAL**

Liabilities	\$2,634,875
Capital-Reserved	5,058,705
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$7,693,580</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**BOOKSTORES  
Income Statement  
For the Quarter Ending December 31, 2005**

	<u>Year to Date Actual</u>		<u>2005-2006 Budget</u>
<b>INCOME</b>			
Merchandise Sales	\$3,435,059	100.00%	\$7,300,000
<b>COST OF GOODS SOLD</b>			
Merchandise Purchases	<u>2,651,028</u>	<u>77.18%</u>	<u>5,040,851</u>
<b>GROSS PROFIT</b>	<u>\$784,031</u>	<u>22.82%</u>	<u>\$2,259,149</u>
<b>OPERATING EXPENSES</b>			
Salaries	\$564,250		\$1,244,506
Benefits	132,843		356,887
Store and Office	14,673		38,322
Travel, Conference, Membership	7,298		3,000
Utilities	14,074		40,000
Contracted Services	21,571		55,000
Depreciation Expense	13,805		38,000
Outgoing Freight	61		3,000
Other Expenses	<u>129,537</u>		<u>359,060</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$898,112</u>	<u>26.15%</u>	<u>\$2,137,775</u>
<b>NET INCOME FROM OPERATIONS</b>	(\$114,081)	-3.32%	\$121,374
<b>OTHER INCOME</b>			
Interest	\$71,302		\$120,000
Other Income	<u>31,128</u>		<u>65,459</u>
<b>TOTAL OTHER INCOME</b>	<u>\$102,430</u>	<u>2.98%</u>	<u>\$185,459</u>
<b>NET INCOME BEFORE OTHER EXPENSES</b>	(\$11,651)	-0.34%	\$306,833
<b>OTHER EXPENSES</b>			
Administrative Salary and Benefits	\$122,221		\$64,000
Interest Expense on Certificates of Participation (COP)	<u>105,891</u>		<u>211,781</u>
<b>TOTAL OTHER EXPENSES</b>	<u>\$228,112</u>	<u>6.64%</u>	<u>\$275,781</u>
Net Change in Fund Balance	(\$239,763)	-6.98%	<u>\$31,052</u>
Capital, July 1, 2005	<u>5,298,468</u>		
<b>Capital, December 31, 2005</b>	<u><u>\$5,058,705</u></u>		

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Enterprise Fund - Cafeteria (Fund 5)**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	97,325	89,215	65,722	164,700	164,700	89,622	54%	3
<b>4 Total Revenue</b>	<b>\$97,325</b>	<b>\$89,215</b>	<b>\$65,722</b>	<b>\$164,700</b>	<b>\$164,700</b>	<b>\$89,622</b>	<b>54%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	100,716	83,539	62,908	221,814	221,814	69,725	31%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$100,716</b>	<b>\$83,539</b>	<b>\$62,908</b>	<b>\$221,814</b>	<b>\$221,814</b>	<b>\$69,725</b>	<b>31%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	(1,750)	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$1,750)</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$3,391)	\$5,676	\$2,813	(\$57,114)	(\$57,114)	\$18,147		18
19 Beginning Balance, July 1	781,444	811,566	746,416	692,808	692,808	692,808		19
20 Adjustments to Beginning Balance	0	1	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$778,053</b>	<b>\$817,243</b>	<b>\$749,229</b>	<b>\$635,694</b>	<b>\$635,694</b>	<b>\$710,955</b>		21



**CAFETERIAS  
Balance Sheet  
December 31, 2005**

**ASSETS**

Cash for Operations and Investments	\$330,905
Cash Reserve for Equipment	330,000
Accounts Receivable	34,800
Furniture, Fixtures & Equipment (Net)	47,746
<b>TOTAL ASSETS</b>	<b>\$743,452</b>

**LIABILITIES AND CAPITAL**

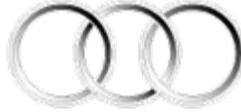
Liabilities	\$32,497
Capital, July 1, 2005	\$692,808
Adjustment to Capital	18,147
Capital, December 31, 2005	\$710,955
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$743,452</b>



**SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT**

**CAFETERIAS  
Income Statement  
For the Quarter Ending December 31, 2005**

	<u>Year to Date Actual</u>	<u>2004-2005 Budget</u>
<b>INCOME</b>		
Special Service Income	\$0	\$0
Vending Income	37,602	87,700
Food Service Income	41,360	59,000
Interest	10,659	18,000
Other Income	0	0
<b>TOTAL INCOME</b>	<b>\$89,622</b>	<b>\$164,700</b>
<b>EXPENSES</b>		
Depreciation Expense	\$14,000	32,000
Service Contracts & Repairs	18,123	38,000
College Support	37,602	151,814
Unrealized Loss from Investments	-	-
Other	1,750	-
<b>TOTAL EXPENSES</b>	<b>\$71,475</b>	<b>221,814</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>\$18,147</b>	
Capital, July 1, 2005	\$692,808	<b>(\$57,114)</b>
<b>Capital, December 31, 2005</b>	<b>\$710,955</b>	



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Special Revenue Fund (Fund 6)**

*This fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds encompass activities not directly related to the educational program of the College but that provide a service to students—and which may provide non-classroom instructional or laboratory experience for students and incidentally produce revenue and non instructional expense. The District maintains one such fund, the **Child Development Fund**, which is used to account for the activities of the child care centers at the Colleges.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Child Development Fund (Fund 6) - Cañada College**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	17,378	0	(103,797)	121,349	134,662	19,593	15%	2
3 Local Revenue	816	129	17	0	0	(85)	0%	3
<b>4 Total Revenue</b>	<b>\$18,194</b>	<b>\$129</b>	<b>(\$103,780)</b>	<b>\$121,349</b>	<b>\$134,662</b>	<b>\$19,508</b>	<b>14%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$13,986	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	2,769	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	1,360	111,641	124,954	(8,844)	-7%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,114</b>	<b>\$111,641</b>	<b>\$124,954</b>	<b>(\$8,844)</b>	<b>-7%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$18,194	\$129	(\$121,894)	\$9,708	\$9,708	\$28,352		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$18,194</b>	<b>\$129</b>	<b>(\$121,894)</b>	<b>\$9,708</b>	<b>\$9,708</b>	<b>\$28,352</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Child Development Fund (Fund 6) - College of San Mateo***



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue		\$5,950	\$5,950	\$11,500	\$11,500	\$3,427	30%	1
2 State Revenue	144,359	8,765	(11,539)	160,941	160,941	114,930	71%	2
3 Local Revenue	40,000	57,457	46,476	107,500	107,500	47,261	44%	3
4 <b>Total Revenue</b>	<b>\$184,359</b>	<b>\$72,173</b>	<b>\$40,887</b>	<b>\$279,941</b>	<b>\$279,941</b>	<b>\$165,618</b>	<b>59%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$30,905	\$33,451	\$33,890	\$83,782	\$83,782	\$35,850	43%	5
6 Classified Salaries	79,412	83,056	82,614	198,812	198,812	82,050	41%	6
7 Employee Benefits	25,908	34,517	35,959	79,545	79,545	39,845	50%	7
8 Materials & Supplies	9,053	10,639	11,082	30,000	30,000	12,894	43%	8
9 Operating Expenses	1,413	21	17	1,100	1,100	7	1%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$146,691</b>	<b>\$161,683</b>	<b>\$163,562</b>	<b>\$393,239</b>	<b>\$393,239</b>	<b>\$170,646</b>	<b>43%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$50,000	\$53,000	\$73,222	\$125,759	\$125,759	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$50,000</b>	<b>\$53,000</b>	<b>\$73,222</b>	<b>\$125,759</b>	<b>\$125,759</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$87,668	(\$36,510)	(\$49,453)	\$12,462	\$12,462	(\$5,027)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$87,668</b>	<b>(\$36,510)</b>	<b>(\$49,453)</b>	<b>\$12,462</b>	<b>\$12,462</b>	<b>(\$5,027)</b>		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Child Development Fund (Fund 6) - Skyline College**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$14,174	\$14,174	\$0	0%	1
2 State Revenue	4,885	0	(1,803)	248,348	248,348	0	0%	2
3 Local Revenue	5,068	10,386	12,157	17,047	17,047	5,533	32%	3
<b>4 Total Revenue</b>	<b>\$9,953</b>	<b>\$10,386</b>	<b>\$10,354</b>	<b>\$279,569</b>	<b>\$279,569</b>	<b>\$5,533</b>	<b>2%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$30,063	\$30,757	\$31,955	\$69,371	\$69,371	\$34,068	49%	5
6 Classified Salaries	86,435	94,630	86,265	181,788	181,788	96,252	53%	6
7 Employee Benefits	30,142	40,403	42,308	99,000	99,000	46,249	47%	7
8 Materials & Supplies	14,285	16,842	11,503	24,411	24,411	17,068	70%	8
9 Operating Expenses	3,602	327	781	0	0	981	0%	9
10 Capital Outlay	107	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$164,634</b>	<b>\$182,959</b>	<b>\$172,812</b>	<b>\$374,569</b>	<b>\$374,569</b>	<b>\$194,618</b>	<b>52%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$50,000	\$47,000	\$233,475	\$95,000	\$95,000	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$50,000</b>	<b>\$47,000</b>	<b>\$233,475</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$104,681)	(\$125,572)	\$71,018	\$0	\$0	(\$189,085)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>(\$104,681)</b>	<b>(\$125,572)</b>	<b>\$71,018</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$189,085)</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Child Development Fund (Fund 6) - District Office***

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	43,380	0	0	0	10,500	0	0%	2
3 Local Revenue	0	0	0	0	0	0	0%	3
<b>4 Total Revenue</b>	<b>\$43,380</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,500</b>	<b>\$0</b>	<b>0%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	1,676	0	0	0	0	0	0%	6
7 Employee Benefits	181	0	0	0	0	0	0%	7
8 Materials & Supplies	1,423	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	10,500	10,500	100%	10
<b>11 Total Expenses</b>	<b>\$3,280</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>100%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$200,000	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$40,100	\$200,000	\$0	\$0	\$0	(\$10,500)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Adjustments to Beginning Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$40,100</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$10,500)</b>		<b>21</b>

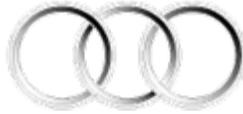
*All District activity relates to repair/construction projects at CSM & Skyline managed by Facilities department.  
Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Child Development Fund (Fund 6) - Total District**



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$5,048	\$5,950	\$5,950	\$25,674	\$25,674	\$3,427	13%	1
2 State Revenue	210,002	8,765	(117,139)	530,638	554,451	134,523	24%	2
3 Local Revenue	45,884	67,973	58,651	124,547	124,547	52,708	42%	3
4 <b>Total Revenue</b>	<b>\$260,934</b>	<b>\$82,689</b>	<b>(\$52,538)</b>	<b>\$680,859</b>	<b>\$704,672</b>	<b>\$190,659</b>	<b>27%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$60,968	\$64,207	\$79,831	\$153,153	\$153,153	\$69,918	46%	5
6 Classified Salaries	167,523	177,686	168,879	380,599	380,599	178,302	47%	6
7 Employee Benefits	56,230	74,920	81,035	178,545	178,545	86,094	48%	7
8 Materials & Supplies	24,761	27,481	22,585	54,411	54,411	29,963	55%	8
9 Operating Expenses	5,015	348	2,159	112,741	126,054	(7,857)	-6%	9
10 Capital Outlay	107	0	0	0	10,500	10,500	100%	10
11 <b>Total Expenses</b>	<b>\$314,604</b>	<b>\$344,642</b>	<b>\$354,488</b>	<b>\$879,449</b>	<b>\$903,262</b>	<b>\$366,919</b>	<b>41%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$100,000	\$300,000	\$306,697	\$220,759	\$220,759	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency/Reserve	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$100,000</b>	<b>\$300,000</b>	<b>\$306,697</b>	<b>\$220,759</b>	<b>\$220,759</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$46,330	\$38,047	(\$100,329)	\$22,170	\$22,170	(\$176,260)		18
19 Beginning Balance, July 1	75,162	2,684	75,162	250,125	250,125	250,125		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$121,492</b>	<b>\$40,731</b>	<b>(\$25,167)</b>	<b>\$272,294</b>	<b>\$272,294</b>	<b>\$73,864</b>		21

*Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.*



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# **Expendable Trust Fund**

## **Financial Aid**

### **(Fund 7)**

*Funds of this type account for assets held by the District as trustee. Funds in this category include financial aid such as Federal Student Aid PELL/SEOG, Federal Student Aid Perkins, Cal Grants, and EOP&S Direct Aid to Students.*



**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Cañada College**

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$362,452	\$406,321	\$469,022	\$1,100,682	\$1,100,682	\$492,546	45%	1
2 State Revenue	20,402	42,002	43,896	87,266	87,266	44,678	51%	2
3 Local Revenue	8,025	6,434	8,123	0	0	36,677	0%	3
<b>4 Total Revenue</b>	<b>\$390,879</b>	<b>\$454,757</b>	<b>\$521,041</b>	<b>\$1,187,948</b>	<b>\$1,187,948</b>	<b>\$573,901</b>	<b>48%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$5,500	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(395,888)	(454,839)	(532,607)	(1,187,948)	(1,187,948)	(590,990)	50%	16
<b>17 Total Transfers/Other</b>	<b>(\$390,388)</b>	<b>(\$454,839)</b>	<b>(\$532,607)</b>	<b>(\$1,187,948)</b>	<b>(\$1,187,948)</b>	<b>(\$590,990)</b>	<b>50%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$491	(\$82)	(\$11,566)	\$0	\$0	(\$17,089)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$491</b>	<b>(\$82)</b>	<b>(\$11,566)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$17,089)</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Student Aid Fund (Fund 7) - College of San Mateo***



	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$685,179	\$897,780	\$909,183	\$2,079,089	\$2,079,089	\$880,390	42%	1
2 State Revenue	69,073	61,437	74,964	186,285	186,285	90,349	49%	2
3 Local Revenue	27,544	42,663	16,843	0	0	77,331	0%	3
4 <b>Total Revenue</b>	<b>\$781,796</b>	<b>\$1,001,880</b>	<b>\$1,000,990</b>	<b>\$2,265,374</b>	<b>\$2,265,374</b>	<b>\$1,048,070</b>	<b>46%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	2,419	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$2,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$10,376	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(784,178)	(1,001,562)	(1,032,152)	(2,265,374)	(2,265,374)	(1,077,945)	48%	16
17 <b>Total Transfers/Other</b>	<b>(\$784,178)</b>	<b>(\$991,186)</b>	<b>(\$1,032,152)</b>	<b>(\$2,265,374)</b>	<b>(\$2,265,374)</b>	<b>(\$1,077,945)</b>	<b>48%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	(\$4,801)	\$10,694	(\$31,162)	\$0	\$0	(\$29,875)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>(\$4,801)</b>	<b>\$10,694</b>	<b>(\$31,162)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$29,875)</b>		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*



**San Mateo County Community College District  
2005-2006 Mid-Year Report  
Student Aid Fund (Fund 7) - Skyline College**

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$1,035,141	\$1,305,505	\$1,176,252	\$2,514,970	\$2,514,970	\$1,022,941	41%	1
2 State Revenue	70,190	67,836	92,013	218,490	218,490	119,175	55%	2
3 Local Revenue	123,632	199,943	270,097	340,000	340,000	119,670	35%	3
<b>4 Total Revenue</b>	<b>\$1,228,963</b>	<b>\$1,573,284</b>	<b>\$1,538,362</b>	<b>\$3,073,460</b>	<b>\$3,073,460</b>	<b>\$1,261,786</b>	<b>41%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$8,944	\$0	\$10,063	\$10,063	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(1,149,431)	(1,450,506)	(1,308,825)	(2,743,523)	(2,743,523)	(1,325,213)	48%	16
<b>17 Total Transfers/Other</b>	<b>(\$1,149,431)</b>	<b>(\$1,441,562)</b>	<b>(\$1,308,825)</b>	<b>(\$2,733,460)</b>	<b>(\$2,733,460)</b>	<b>(\$1,325,213)</b>	<b>48%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$79,532	\$131,722	\$229,537	\$340,000	\$340,000	(\$63,427)		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$79,532</b>	<b>\$131,722</b>	<b>\$229,537</b>	<b>\$340,000</b>	<b>\$340,000</b>	<b>(\$63,427)</b>		<b>21</b>

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
***Student Aid Fund (Fund 7) - District Office***

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	6,778	846	1,649	0	0	0	0%	3
4 <b>Total Revenue</b>	<b>\$6,778</b>	<b>\$846</b>	<b>\$1,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
17 <b>Total Transfers/Other</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$6,778	\$846	\$1,649	\$0	\$0	\$0		18
19 Beginning Balance, July 1	0	0	0	0	0	0		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$6,778</b>	<b>\$846</b>	<b>\$1,649</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		21

*Net Fund Balance totals do not include all Federal, State, and Local revenue or beginning balance.  
See Districtwide page for complete fund totals.*

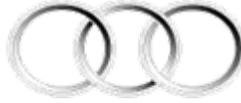
**San Mateo County Community College District**  
**2005-2006 Mid-Year Report**  
**Student Aid Fund (Fund 7) - Total District**



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-06 Adoption Budget	2005-06 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$2,082,772	\$2,609,606	\$2,554,457	\$5,694,741	\$5,694,741	\$2,395,877	42%	1
2 State Revenue	159,665	171,275	210,873	492,041	492,041	254,202	52%	2
3 Local Revenue	165,978	249,885	296,712	340,000	340,000	233,677	69%	3
4 <b>Total Revenue</b>	<b>\$2,408,415</b>	<b>\$3,030,766</b>	<b>\$3,062,043</b>	<b>\$6,526,782</b>	<b>\$6,526,782</b>	<b>\$2,883,757</b>	<b>44%</b>	4
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	2,419	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
11 <b>Total Expenses</b>	<b>\$2,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	11
<b>Transfers &amp; Other</b>								
12 Transfers In	\$5,500	\$19,320	\$0	\$10,063	\$10,063	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	(2,329,497)	(2,906,907)	(2,873,584)	(6,196,845)	(6,196,845)	(2,994,148)	48%	16
17 <b>Total Transfers/Other</b>	<b>(\$2,323,997)</b>	<b>(\$2,887,587)</b>	<b>(\$2,873,584)</b>	<b>(\$6,186,782)</b>	<b>(\$6,186,782)</b>	<b>(\$2,994,148)</b>	<b>48%</b>	17
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$81,999	\$143,179	\$188,458	\$340,000	\$340,000	(\$110,392)		18
19 Beginning Balance, July 1	99,479	133,391	127,386	127,962	127,962	127,962		19
20 Balance	0	0	0	0	0	0		20
21 <b>Net Fund Balance, Dec. 31</b>	<b>\$181,478</b>	<b>\$276,570</b>	<b>\$315,844</b>	<b>\$467,962</b>	<b>\$467,962</b>	<b>\$17,571</b>		21

*Includes combined total of District Office, Cañada College, College of San Mateo, and Skyline College, as well as entire beginning balance.*



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

## **Retirement Reserve Expendable Trust (Fund 8)**

*Also an Expendable Trust, the **Reserve for Post-Retirement Benefits** was established to reflect the District liability that has already incurred and continues to incur as employees earn the right to health benefits at retirement.*

*This Fund will increase with transfers made from the Unrestricted General Fund and other sources and decrease when benefits are paid out. Because this reserve is relatively new and is small compared to the total liability already incurred, current retiree benefits continue to be paid from the General Fund on a “pay as you go” basis. Eventually, however, an increasing portion of retiree benefits will be paid directly from the Reserve Fund.*



**San Mateo County Community College District  
2005-2006 Mid-Year Budget  
Retirement Reserve (Fund 8) - Total District**

	2nd Quarter 2002-03 Actuals	2nd Quarter 2003-04 Actuals	2nd Quarter 2004-05 Actuals	2005-2006 Adoption Budget	2005-2006 Adjusted Budget	Actual To Date	% To Date	
<b>Revenue</b>								
1 Federal Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0%	1
2 State Revenue	0	0	0	0	0	0	0%	2
3 Local Revenue	141,583	137,365	133,463	745,000	745,000	91,056	12%	3
<b>4 Total Revenue</b>	<b>\$141,583</b>	<b>\$137,365</b>	<b>\$133,463</b>	<b>\$745,000</b>	<b>\$745,000</b>	<b>\$91,056</b>	<b>12%</b>	<b>4</b>
<b>Expenses</b>								
5 Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	0%	5
6 Classified Salaries	0	0	0	0	0	0	0%	6
7 Employee Benefits	0	0	0	0	0	0	0%	7
8 Materials & Supplies	0	0	0	0	0	0	0%	8
9 Operating Expenses	0	0	0	0	0	0	0%	9
10 Capital Outlay	0	0	0	0	0	0	0%	10
<b>11 Total Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>11</b>
<b>Transfers &amp; Other</b>								
12 Transfers In	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0%	12
13 Other Sources	0	0	0	0	0	0	0%	13
14 Transfers out	0	0	0	0	0	0	0%	14
15 Contingency	0	0	0	0	0	0	0%	15
16 Other Out Go	0	0	0	0	0	0	0%	16
<b>17 Total Transfers/Other</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>0%</b>	<b>17</b>
<b>Fund Balance</b>								
18 Net Change in Fund Balance	\$1,641,583	\$1,637,365	\$1,633,463	\$2,245,000	\$2,245,000	\$91,056		18
19 Beginning Balance, July 1	16,139,901	18,440,962	16,139,901	21,961,007	21,961,007	21,961,007		19
20 Balance	0	0	0	0	0	0		20
<b>21 Net Fund Balance, Dec. 31</b>	<b>\$17,781,484</b>	<b>\$20,078,327</b>	<b>\$17,773,364</b>	<b>\$24,206,007</b>	<b>\$24,206,007</b>	<b>\$22,052,063</b>		<b>21</b>



SAN MATEO COUNTY  
COMMUNITY COLLEGE DISTRICT

# Supplemental Information

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Salaries**



# No Borrowing

## San Mateo County Community College District FTES Analysis

	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<u>1st Period Actual 2005-2006</u>
<b><i>College of San Mateo</i></b>									
Resident									
Fall & Spring	7,135	7,756	7,611	7,263	7,336	8,041	8,059	7,561	7,410
Summer	<u>764</u>	<u>822</u>	<u>925</u>	<u>883</u>	<u>911</u>	<u>1,026</u>	<u>1,123</u>	<u>989</u>	<u>939</u>
Total, Resident	7,899	8,578	8,536	8,146	8,247	9,067	9,182	8,550	8,349
Total, Apprenticeship	212	209	171	173	171	165	131	140	128
Flex-time	12	14	15	14	10	9	14	9	11
Non-Resident									
Fall & Spring	370	335	360	315	327	288	245	224	244
Summer	<u>33</u>	<u>25</u>	<u>31</u>	<u>32</u>	<u>28</u>	<u>33</u>	<u>26</u>	<u>19</u>	<u>21</u>
Total, Non-Resident	403	360	391	347	355	321	271	243	265
<b>College of San Mateo Total</b>	<b>8,525</b>	<b>9,161</b>	<b>9,113</b>	<b>8,680</b>	<b>8,783</b>	<b>9,562</b>	<b>9,598</b>	<b>8,942</b>	<b>8,753</b>
<b><i>Canada College</i></b>									
Resident									
Fall & Spring	2,752	2,773	2,816	2,988	3,358	3,489	3,606	3,631	3,735
Fall & Spring (N/C)	7	5	6	6	25	8	44	50	37
Summer (N/C)	-	-	-	-	-	1	-	2	4
Summer	<u>318</u>	<u>347</u>	<u>359</u>	<u>381</u>	<u>392</u>	<u>466</u>	<u>18</u>	<u>298</u>	<u>360</u>
Total, Resident	3,076	3,125	3,181	3,375	3,775	3,964	3,668	3,981	4,137
Flex-time	7	11	11	7	4	3	6	3	3
Non-Resident									
Fall & Spring	190	157	152	155	152	116	76	73	74
Fall & Spring (N/C)	1	1	1	1	4	2	3	2	1
Summer (N/C)	-	-	-	-	-	-	-	-	-
Summer	<u>14</u>	<u>13</u>	<u>11</u>	<u>8</u>	<u>12</u>	<u>10</u>	<u>1</u>	<u>2</u>	<u>7</u>
Total, Non-Resident	205	171	164	164	169	128	80	77	82
<b>Canada College Total</b>	<b>3,289</b>	<b>3,307</b>	<b>3,356</b>	<b>3,546</b>	<b>3,948</b>	<b>4,095</b>	<b>3,754</b>	<b>4,061</b>	<b>4,222</b>
<b><i>Skyline College</i></b>									
Resident									
Fall & Spring	5,318	5,541	5,470	5,222	5,780	6,375	6,107	6,014	5,832
Fall & Spring (N/C)		14	-	-	-	-	-	-	-
Summer (N/C)									
Summer	<u>634</u>	<u>749</u>	<u>828</u>	<u>1,021</u>	<u>897</u>	<u>1,010</u>	<u>865</u>	<u>826</u>	<u>852</u>
Total, Resident	5,952	6,304	6,298	6,243	6,677	7,385	6,972	6,840	6,684
Total, Apprenticeship	32	45	43	43	42	31	9	4	3
Flex-time	7	10	16	10	4	4	5	4	9
Non-Resident									
Fall & Spring	100	121	166	203	159	154	124	109	96
Summer	<u>11</u>	<u>16</u>	<u>18</u>	<u>23</u>	<u>26</u>	<u>22</u>	<u>18</u>	<u>13</u>	<u>12</u>
Total, Non-Resident	111	137	184	226	185	176	142	122	108
<b>Skyline College Total</b>	<b>6,103</b>	<b>6,496</b>	<b>6,541</b>	<b>6,522</b>	<b>6,908</b>	<b>7,596</b>	<b>7,128</b>	<b>6,970</b>	<b>6,804</b>



# No Borrowing

## San Mateo County Community College District FTES Analysis

	<u>Actual 1997-98</u>	<u>Actual 1998-99</u>	<u>Actual 1999-2000</u>	<u>Actual 2000-2001</u>	<u>Actual 2001-2002</u>	<u>Actual 2002-2003</u>	<u>Actual 2003-2004</u>	<u>Actual 2004-2005</u>	<b>1st Period Actual 2005-2006</b>
<b>District</b>									
Resident									
Fall & Spring	15,205	16,070	15,897	15,473	16,474	17,905	17,772	17,206	16,977
Fall & Spring (N/C)	7	19	6	6	25	8	44	50	37
Summer (N/C)	0	0	0	0	0	1	0	2	4
Summer	<u>1,716</u>	<u>1,918</u>	<u>2,112</u>	<u>2,285</u>	<u>2,200</u>	<u>2,502</u>	<u>2,006</u>	<u>2,113</u>	<u>2,152</u>
Total, Resident	16,927	18,007	18,015	17,764	18,699	20,416	19,822	19,371	19,171
Total, Apprenticeship	244	254	214	216	213	196	140	144	131
Flex-time	26	35	42	31	18	16	25	16	23
Non-Resident									
Fall & Spring	660	613	678	673	638	558	445	406	414
Fall & Spring (N/C)	1	1	1	1	4	2	3	2	1
Summer (N/C)	0	0	0	0	0	0	0	0	0
Summer	<u>58</u>	<u>54</u>	<u>60</u>	<u>63</u>	<u>66</u>	<u>65</u>	<u>45</u>	<u>34</u>	<u>40</u>
Total, Non-Resident	719	668	739	737	709	625	493	442	455
<b>District Total</b>	<b>17,917</b>	<b>18,964</b>	<b>19,010</b>	<b>18,748</b>	<b>19,639</b>	<b>21,253</b>	<b>20,480</b>	<b>19,973</b>	<b>19,780</b>

**BOARD REPORT NO. 06-1-2CA**

TO: Members of the Board of Trustees  
FROM: Ron Galatolo, Chancellor-Superintendent  
PREPARED BY: Kathy Blackwood, Chief Financial Officer, 358-6869

**APPROVAL OF 2006-07 BUDGET AND PLANNING CALENDAR**

The budget development process for 2006-07 requires formulation of a budget calendar. The 2006-07 calendar, which was developed in consultation with the Committee for Budget and Finance (a subcommittee of the District Shared Governance Council in matters relating to finance), is attached.

The calendar provides timelines for planning, discussions and decisions by the Board, and concludes with adoption of the Final Budget for 2006-07 on September 13, 2006.

**RECOMMENDATION**

It is recommended that the Board of Trustees approve the attached 2006-07 Budget and Planning Calendar.

## Budget and Planning Calendar, 2006-07

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
September	Campuses Finalize Spring 2006 Schedule of Classes		
November – December		Review of Budget and Planning Calendar, discussion of budget strategies and resource allocation, and budget development process	
January 10	Governor's Budget Proposal		
January	Chancellor's Council review/revise draft of Budget and Planning Calendar and budget development process; discussion of Governor's Budget; District revenue/expenditure implications.	Review of Governor's Budget and discussion of District revenue and expenditure implications (inform DSGC at its next meeting). Finalize resource allocation recommendation.	Approval of 2006-07 Budget and Planning Calendar, review of Governor's Budget, review of State and District revenue and expenditure implications, and discussion of program and operational priorities.
January/ February	Chancellor's Council discussions of budget strategies and allocations. Approve resource allocation and incentive recommendations.	Continuing discussion of State budget and District revenue/expenditure options.	Board policy discussions/decision regarding budget adjustments which impact existing positions.
February	Legislative Analyst's Office Review of Governor's Proposed Budget		
February	Campuses Finalize Summer Session 2006 Schedule of Classes	Review of preliminary District revenue assumptions and expenditure plans.	Review of preliminary District revenue assumptions and expenditure plans.
February/ March	Discussion of budget priorities at Colleges and with Chancellor's Cabinet.	Review of 2005-06 Mid-Year Budget Report	Review of 2005-06 Mid-Year Budget Report
March	Campuses Finalize Fall 2006 Schedule of Classes	Review of Board budget priorities and Districtwide allocations (inform DSGC at its next meeting).	Review/approval of 2006-07 budget priorities and Districtwide allocations.
April			Budget workshop with Board; review budget assumptions for Tentative budget.
May 12	Site Tentative Budgets completed. Work resumes to develop final budget after tentative budget is loaded.		
Mid-May	Governor's May Revise		
May	Review of Governor's May Revise	Review of Governor's May Revise (inform DSGC at	Governor's May Revise; budget priorities, goals and objectives.

<u>Date</u>	<u>Campus &amp; District Review/Action</u>	<u>Committee for Budget and Finance Consultation</u>	<u>Board Review/Action</u>
		its next meeting).	
June	District Office completes budget input and prepares Tentative Budget document	Review of 2006-07 Tentative Budget	
June 28			Adoption of 2006-07 Tentative Budget and 2006-07 Gann Limit.
June-August	Final adjustments to budget are made.		
July	Enactment of 2006-07 State Budget		
August	Legislative Trailer Bills		
August	2005-06 books are closed. District Office completes budget input and prepares Final Budget document.		
Sept.13			Public Hearing/Adoption of 2006-07 Final Budget.

**Associated Students of Cañada College**  
**Summary of Programs and Activities**  
**2<sup>nd</sup> Quarter Report, October –December 2005**

In **October 2005**, the Student Activities Office sponsored a muralist to come on campus and create a traditional tapiz mural for Dia de Los Muertos. Many students, faculty and staff assisted with the creation of the mural.

In **November 2005**, the ASCC sponsored a Special Elections Forum. This event was a collaboration with the Fair Oaks Community Center. A representative from the organization led a workshop on the propositions and the candidates running for office. The students also sponsored a Student Forum. This was designed to get feedback from students on various issues and familiarize the students with the ASCC and its functions.

In **December 2005**, the ASCC co-sponsored the Annual Posada with the Young Latino Leaders. The event was very well attended, drawing a crowd of more than 200 students, faculty and staff. The entertainment included a Mariachi band, ballet folklorico dancers and performances by Cañada students.

The ASCC also co-sponsored a fund raising drive for the victims of the Guatemalan mudslides. The students raised over \$300 for survivors.

The students also sponsored a Holiday Food Drive with Second Harvest Food Bank for the months of November and December 2005.

Lastly, the students sponsored the Athletics Department with \$1,500 for a logo decal for the gym floor.

*Prepared by: Aja Butler  
Coordinator of Student Activities  
Cañada College*

**CAÑADA COLLEGE ASSOCIATED STUDENTS**  
**Balance Sheet**  
**December 31, 2005**

	<u>Operations</u>	<u>Restricted</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash			
Bank Commercial	\$72,386	\$147,294	\$219,680
Bank Time Deposits	0	30,000	30,000
Total Cash	<u>\$72,386</u>	<u>\$177,294</u>	<u>\$249,680</u>
Receivables			
Miscellaneous Receivable	\$63	\$0	\$63
Loans Receivable	4,312	3,057	7,369
Total Receivables	<u>\$4,375</u>	<u>\$3,057</u>	<u>\$7,432</u>
Furniture, Fixtures & Equipment	\$40,052	\$0	\$40,052
Less Accumulated Depreciation	<u>(32,715)</u>	<u>0</u>	<u>(32,715)</u>
Total Furniture, Fixtures & Equipment	\$7,336	\$0	\$7,336
<b>TOTAL ASSETS</b>	<b><u><u>\$84,098</u></u></b>	<b><u><u>\$180,351</u></u></b>	<b><u><u>\$264,449</u></u></b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$7,739	\$7,739
Accounts Payable	0	72	72
Club Funds	1,500	19,514	21,014
Trust Funds	43	143,941	143,984
Loan Funds	9,650	8,095	17,745
Total Liabilities	<u>\$11,193</u>	<u>\$179,361</u>	<u>\$190,554</u>
Capital			
Capital, July 1, 2005	\$38,357	\$0	\$38,357
Net Income (Loss)	34,548	0	34,548
Vending Capital	0	991	991
Capital, December 31, 2005	<u>\$72,905</u>	<u>\$991</u>	<u>\$73,896</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u><u>\$84,098</u></u></b>	<b><u><u>\$180,351</u></u></b>	<b><u><u>\$264,449</u></u></b>

**CAÑADA COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending December 31, 2005**

	<u>This Quarter</u>	<u>Year To Date</u>
<b>INCOME</b>		
Activity Card Sales	\$0	\$40,418
ATM Income	620	821
Vending Fees	240	1,220
Student General	0	0
Interest	187	559
Games	0	0
Festivals/Programs	15	979
Miscellaneous Income	<u>1,472</u>	<u>1,472</u>
<b>TOTAL INCOME</b>	<b><u>\$2,534</u></b>	<b><u>\$45,469</u></b>
<b>EXPENSES</b>		
Activity Card Expense	\$653	(\$3,170)
Awards and Scholarships	0	0
Office Supplies and Services	(1,219)	991
Publicity	0	10
Conference	208	208
Program Expense	5,198	6,203
Administrative Expense	0	0
Other Expenditures	<u>5,441</u>	<u>5,441</u>
<b>TOTAL EXPENSES</b>	<b><u>\$10,280</u></b>	<b><u>\$9,682</u></b>
<b>NET INCOME (LOSS) FROM ASB GOVERNMENT</b>	<b>(\$7,746)</b>	<b>\$35,787</b>
Less Depreciation Expense	<u>(553)</u>	<u>(1,239)</u>
<b>NET INCOME (LOSS)</b>	<b><u>(\$8,299)</u></b>	<b><u>\$34,548</u></b>

**VENDING**

Vending Income	\$4,517	\$5,633
Less Expense and Transfer	<u>(4,642)</u>	<u>(4,642)</u>
Net Vending Income (Loss)	<u>(\$125)</u>	\$991
Vending Capital, July 1, 2005		<u>\$0</u>
<b>Vending Capital, December 31, 2005</b>		<b><u>\$991</u></b>

**Associated Students of College of San Mateo  
Summary of Programs and Activities  
2nd Quarter Report, October – December 2005**

The Associated Students of College of San Mateo (ASCSM) finished the Fall 2005 semester on a strong note, and have positioned themselves to be extremely active during the Spring 2006 semester.

**Ongoing Activities.**

In addition to participating in their weekly Student Senate meetings, the members of the ASCSM have also been actively involved with each of their standing committees, including the Academic Enhancement Committee, the Finance and Administration Committee, the Fundraising and Enterprise Committee, the Programs and Services Committee, the Public Relations Committee, the Inter-Club Council, the Legislative and Governmental Affairs Committee, the Café International Advisory Board, the Volunteer and Community Service Committee and the Ambassadors and Mentors Outreach Program Committee.

Members of the ASCSM Student Senate continued to participate in College and District governance committees. At the College level, student leaders are attending numerous committee meetings, including the College Council, the Faculty Academic Senate, the Committee on Instruction, the Enrollment Management Committee, the Diversity in Action Group (formerly College Diversity Advisory Committee), the College Auxiliary Services Advisory Committee and the CSM Connects Service Learning Advisory Committee.

At the District level, students are also involved in the District Shared Governance Council, the District Auxiliary Services Advisory Committee and the District Student Council. Members of the Student Senate are also involved with CSM's accreditation process, which kicked-off with an all-committee meeting on December 1, 2005.

At the statewide and national levels, CSM student leaders are involved with the California Student Association of Community Colleges (CalSACC), the State Student Senate and the American Student Association of Community Colleges (ASACC). The ASCSM is also active in the statewide efforts to establish a new State Student Senate to represent California's community college students.

The ASCSM, in cooperation with the Student Activities Office, continued to issue credit card style Student and Staff ID Cards to the college community. To date, the Associated Students has issued thousands of ID Cards to Students, Faculty, Staff and Administrators. To further increase the value of the CSM ID Card, the ASCSM has continued to expand and sponsor the Merchant Discount Program. This program provides a list of discount opportunities available to students, faculty, staff and administrators at on-campus events, club events, local merchants, national chains and on the internet. Discounts through this service are available at movie theaters, restaurants, museums, art galleries, travel agencies, retail stores and cultural centers.

The ASCSM has also continued to support, financially and otherwise, a wide variety of campus programs including: the CSM Ambassadors Program, which coordinates and provides tours of the campus for individuals and groups interested in attending College of San Mateo; the CSM Connects service learning and volunteer service program; the Mary Meta Lazarus Child Development Center; the CSM Athletics Program travel fund; High School to CSM Scholarships; and other significant campus programs and services.

**Events and Activities.**

**October 2005**

Throughout the month of October, the ASCSM sponsored a series of barbeques to raise money to provide aid to the victims of Hurricane Katrina. The barbeques are part of the ASCSM's efforts to assist the victims of the Katrina disaster. Funds raised from the barbeques, along with donations and funds raised from other Hurricane Katrina-related

fundraisers, are being matched by the ASCSM with an additional amount of \$5,000 to give a final total of \$10,000 in relief funds.

On October 5, the EOPS Club sponsored a barbeque and a participation day for members of the EOPS Program and the campus community. Proceeds from the barbeque help support scholarships and other support for EOPS students.

On October 7 - 8, Darnell Ford, ASCSM Vice-Chair, participated in the State Chancellor's Office Student Government Summit to begin discussing models for the new State Student Senate.

On October 11, the Gay Student Alliance (GSA) sponsored the movie "In and Out" in commemoration of National Coming Out Day.

On October 15-16, the CSM Bayz Beatz Hip Hop Club sponsored a fundraising car wash.

Between Friday, October 21, and Sunday, October 23, members of the Student Senate participated in the annual California Community College Student Affairs Association (CCCSAA) leadership conference in San Jose.

On October 22, the Alpha Gamma Sigma (AGS) Honor Society participated in a regional conference held at City College of San Francisco.

On October 24, the Multicultural Club hosted "A Taste of Culture" with samples of a variety of cultural foods, noting the ingredients and cultural significance of each dish.

From October 24-27, during the CSM Language Art Department's World Language Week, several ASCSM Clubs, including Latinos Unidos, the Kurdish Club and the CSM Literary Society, presented readings and cultural highlights from many of the diverse cultures that make up the CSM community.

On October 25, the Visual Arts Club sponsored an original chalk mural in the fine arts amphitheatre. The artwork was well received by the public and remained visible until the winter rains finally washed it away in November.

On Wednesday, October 26, the ASCSM and the Inter Club Council sponsored Club Day, an opportunity for student clubs and organizations to publicize activities and recruit more members. The Clubs and organizations that participated included Alpha Gamma Sigma (AGS), the Bayz Beatz Hip Hop Club, the EOPS Club, the Gay-Straight Alliance, the Kurdish Club, Latinos Unidos, the CSM Literary Society, the Persian Club, the Polynesian Club and the Students for Justice in Palestine.

On October 28, the Middle College High School students sponsored a Halloween pumpkin carving event.

## **November 2005**

Throughout November and December, the ASCSM sponsored a food and clothing drive in conjunction with the Second Harvest Food Bank and Samaritan House to assist the less-fortunate of San Mateo County.

On Tuesday, November 1, the Bayz Beatz Hip Hop Club held a barbeque to raise funds for future club events and activities.

On Wednesday, November 2, the Latinos Unidos Club sponsored Dia de los Muertos, or Day of the Dead. The event, which is observed in a number of countries including Mexico and parts of the United States, celebrates the lives of those who have died over the past year. As part of the Latinos Unidos celebration, the club created an altar in the Gallery Room and invited the campus community to bring pictures of friends or family who had passed away over the past year.

On Tuesday, November 8, the CSM Literary Society held a Poetry Slam in the Main Cafeteria of Building 5. The event invited students to perform original poems as well as interpretations of already published material. Original work was judged by a panel of faculty and students and prizes were awarded.

On Tuesday, November 15, the Persian Club sponsored a Cultural Day. The event celebrated the food, music, dance and other hallmarks of the Persian culture.

On Wednesday, November 16, the CSM Performance Dance Ensemble held their Fall 2005 Semester dance performance in the South Cafeteria. Students choreographed all of the dance performances, and the event showcased a wide variety of dance styles, including ballet, hip-hop, and swing.

On Thursday, November 17, the ASCSM sponsored a concert to raise funds for the victims of Hurricane Katrina. The concert included performances by the CSM Polynesian Dancers as well as several local bands.

On Friday, November 18, the ASCSM co-sponsored the Annual CSM High School Jazz Festival. The festival, which draws high school students from all over San Mateo County, gives budding musicians the opportunity to work one-on-one with jazz experts to hone their playing ability.

Also on Friday, November 18, the newly formed CSM Phi Theta Kappa chapter sponsored its first induction ceremony for new charter members.

Starting on Tuesday, November 22, and continuing until Friday, December 2, the CSM Visual Arts Club sponsored its annual student art show. Student art, including photography, sculpture, and paintings, were on display.

On November 30 and again on December 1, the Psychology Club sponsored a Suicide Education and Prevention presentation, inviting a number of classes to participate in this informative and potentially life-saving event. Reactions from the participants were very positive, and plans to have additional events of this type were encouraged.

## **December 2005**

On December 2, the ASCSM hosted a Region 3 meeting with student representatives from community colleges in the Northern San Francisco Bay Area. The main topic of discussion was the proposed formation of a new State Student Senate to represent community college students at the state level.

On the evening of Friday, December 2, Latinos Unidos, a CSM Club, sponsored its second annual Noche Caliente event. The event, which included a dinner, dance, and fashion show, celebrated the cultures of Mexico, South America and other Latin countries.

On Tuesday, December 6, the Students for Justice in Palestine, a CSM Club, sponsored a cultural day to celebrate Palestinian food, music and culture.

On Saturday, December 10, the Bayz Beatz Hip Hop Club sponsored a Hip Hop Celebration, which welcomed the community and highlighted the positive aspects of hip hop culture.

These were some of the highlights of the 2<sup>nd</sup> Quarter 2005/06. The ASCSM looks forward to a similarly eventful new year.

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Steve Robison  
Coordinator of Student Activities and ASCSM Advisor  
College of San Mateo



COLLEGE OF SAN MATEO ASSOCIATED STUDENTS  
Balance Sheet  
December 31, 2005

	<u>Operations</u>	<u>Restricted</u>	<u>Total</u>
<b>ASSETS</b>			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	158,172	63,393	221,565
Bank Time Deposits	0	0	0
District Investment Pool	0	347,888	347,888
Total Cash	<u>\$158,197</u>	<u>\$411,281</u>	<u>\$569,478</u>
Receivables			
Miscellaneous Receivable	\$28,246	\$0	\$28,246
Loans Receivable	0	1,100	1,100
Total Receivables	<u>\$28,246</u>	<u>\$1,100</u>	<u>\$29,346</u>
Furniture, Fixtures & Equipment	\$114,185	\$32,443	\$146,628
Less Accumulated Depreciation	<u>(112,161)</u>	<u>(29,575)</u>	<u>(141,737)</u>
Total Furniture, Fixt., & Eqpt.	\$2,024	\$2,867	\$4,891
<b>TOTAL ASSETS</b>	<b><u>\$188,467</u></b>	<b><u>\$415,248</u></b>	<b><u>\$603,715</u></b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$70,481	\$70,481
Accounts Payable	20,426	0	20,426
Club Funds	0	102,509	102,509
Trust Funds	0	230,282	230,282
Loan Funds	14,117	10,498	24,615
Total Liabilities	<u>\$34,543</u>	<u>\$413,770</u>	<u>\$448,313</u>
Capital			
Capital, July 1, 2005	\$160,410	\$0	\$160,410
Adjustment to Capital/Prior	(18,644)	0	(18,644)
Net Income (Loss)	12,158	0	12,158
Vending Capital		1,479	1,479
Capital, December 31, 2005	<u>\$153,924</u>	<u>\$1,479</u>	<u>\$155,403</u>
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b><u>\$188,467</u></b>	<b><u>\$415,248</u></b>	<b><u>\$603,715</u></b>



**COLLEGE OF SAN MATEO ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending December 31, 2005**

	<u>This Quarter</u>	<u>Year To Date</u>
<b>INCOME</b>		
Activity Card Sales	\$11,465	\$51,274
ATM	978	1,609
Concessions	0	0
Interest	3,073	5,660
Program Income	0	0
Rec/Game Room	0	0
Miscellaneous Income	1,135	1,165
<b>TOTAL INCOME</b>	<u>\$16,650</u>	<u>\$59,708</u>
<b>EXPENSES</b>		
Awards and Scholarships	\$400	\$400
Activity Card Expense	0	946
Conference	0	0
Office Supplies	209	829
Operating Expense	252	252
Student Assistants	17,523	32,961
Equipment Repairs and Rental	786	786
Laundry Service	0	0
Concessions Expense	0	0
Programs	7,284	7,991
Other Expenditures	1,165	1,195
Unrealized Loss from Investments	0	0
<b>TOTAL EXPENSES</b>	<u>\$27,620</u>	<u>\$45,360</u>
<b>NET INCOME SUBTOTAL</b>	(\$10,969)	\$14,348
Less Depreciation Expense	(642)	(1,284)
Less Depreciation Expense - Café International	(453)	(906)
<b>NET INCOME</b>	<u><u>(\$12,064)</u></u>	<u><u>\$12,158</u></u>
<b><u>VENDING</u></b>		
Vending Income	9,884	\$14,559
Less Expense & Transfer	(9,884)	(14,559)
Net Vending Income	<u><u>\$0</u></u>	<u><u>\$0</u></u>
Vending Capital, July 1, 2005		<u>\$1,479</u>
<b>Vending Capital, December 31, 2005</b>		<u><u>\$1,479</u></u>

**Associated Students of Skyline College  
Summary of Programs and Activities  
2<sup>nd</sup> Quarter Report, October – December 2005**

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The following is a summary highlighting the events and activities of this quarter.

**Shared Governance:** The students continue to serve on the following committees at Skyline College and the District:

Accreditation Committees (WASAC)  
Art and Beautification Committee  
Bond Oversight Committee  
Bookstore Operations Committee  
Campus Auxiliary Services Advisory Committee  
College Council  
College Planning and Budget Committee  
Commencement Committee  
Curriculum Committee  
District Auxiliary Services Advisory Committee  
District Associated Students Governing Board  
District Planning and Budget Committee  
Education Policy Committee  
Health and Safety Committee  
Inter-campus Planning Committee  
Student Recognition and Awards Ceremony Planning Committee  
Student Services Council  
Student Union / Bookstore Committee  
Fresh Look Committee  
Campus Change Network Committee

**Student Handbooks and Academic Planners:** The ASSC assists the Student Activities Office with the distribution of the Student Handbooks.

**Recruitment of Students:** The ASSC is currently developing a recruitment plan to increase the number of participants in student government. The ASSC is planning on conducting a survey to find out students' needs and interests this Spring 2006 Semester.

**Student Identification Cards:** The Associated Students continues to produce student body cards and is working with the Public Information Office and the President's Office to provide identification cards for faculty and staff.

**Student Union:** The ASSC members continue to work with Swinerton, the District Office and representatives from Skyline College to review the building processes for Building 6 and Building 7A.

**Skyline Organization and Club Council (SOCC):** The SOCC continues to grow and is working with the ASSC and the Student Activities Office to clarify the event planning process and to develop a manual for club advisors.

### ***Programs and Events:***

#### **Respiratory Therapy Club.**

The ASSC allocated funds towards The National Conference for Respiratory Care, Dec. 3-6, 2005. Approximately 10 students attended.

#### **Forum on Homophobia.**

Held Thursday, October 20, 2005, the Forum was co-sponsored by the ASSC and the GSA. It was facilitated by Rachel Bell and held in the Gallery Theater. The theater was at maximum capacity; approximately 200 people attended.

#### **Halloween Event.**

Held Monday, October 31, 2005 on the Quad; The Student Activities Office provided entertainment (a DJ), and held a costume/pie eating contest. Goodie Bags and a piñata were given to the Children's Center (approximately 50 students). The SOCC members were invited to set up information tables. Approximately 400 students/faculty attended.

#### **Hurricane Katrina Fundraiser.**

Held November 2, 2006 in the Cafeteria; The Student Activities Office and the ASSC held a fundraiser. The event raised \$2,183.47. The money was divided between the International Phi Theta Kappa's Katrina Relief Fund, [www.ptk.org/support.html](http://www.ptk.org/support.html) and Habitat for Humanity International, [www.habitat.org](http://www.habitat.org). Additional information about these organizations is available on their websites. In addition to the funds raised at the Mardi Gras Festival, the Cosmetology Club raised \$554.00 for the American Red Cross. This brings our total fundraising efforts to \$2,737.47. Approximately 500 students/faculty attended.

Special thanks go out to all of the volunteers, the San Bruno Garbage Company and the South City Jazz Band. We could not have done it without them.

If you have any questions regarding this report, please contact me.

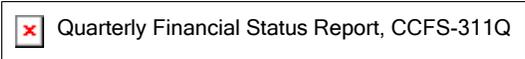
Amory Nan Cariadus, Coordinator of Student Activities  
Skyline College  
Phone: (650) 738-4334  
Email: [cariadusa@smccd.net](mailto:cariadusa@smccd.net)

**SKYLINE COLLEGE ASSOCIATED STUDENTS**  
**Balance Sheet**  
**December 31, 2005**

	<u>Operations</u>	<u>Restricted</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash			
Petty Cash	\$25	\$0	\$25
Bank Commercial	0	105,607	105,607
District Investment Pool	0	421,433	421,433
Total Cash	\$25	\$527,040	\$527,065
Receivables			
Miscellaneous Receivable	\$250,148	\$37,282	\$287,430
Loans Receivable	3,949	0	3,949
Total Receivables	\$254,097	\$37,282	\$291,379
Furniture, Fixtures & Equipment	\$81,202	\$0	\$81,202
Less Accumulated Depreciation	(73,363)	0	(73,363)
Total Furniture, Fixt., & Eqpt.	\$7,839	\$0	\$7,839
<b>TOTAL ASSETS</b>	<b>\$261,961</b>	<b>\$564,321</b>	<b>\$826,282</b>
<b>LIABILITIES AND CAPITAL</b>			
Liabilities			
Student Representation Fee	\$0	\$48,656	\$48,656
Accounts Payable	(551)	0	(551)
Club Funds	34,972	64,449	99,420
Trust Funds	139,169	322,967	462,137
Loan Funds	3,183	0	3,183
Total Liabilities	\$176,774	\$436,073	\$612,846
Capital			
Capital, July 1, 2005	\$62,443	\$0	\$62,443
Adjustment to Capital	30,810		30,810
Net Income (Loss)	(8,066)	0	(8,066)
Vending Capital		128,249	128,249
Total Capital, December 31, 2005	\$85,187	\$128,249	\$213,436
<b>TOTAL LIABILITIES AND CAPITAL</b>	<b>\$261,961</b>	<b>\$564,321</b>	<b>\$826,282</b>

**SKYLINE COLLEGE ASSOCIATED STUDENTS**  
**Income Statement--Operations**  
**For the Quarter Ending December 31, 2005**

	<u>This Quarter</u>	<u>Year To Date</u>
<b>INCOME</b>		
Activity Card Sales	(\$34,320)	\$20,003
Interest	5,584	6,439
Controller of Activities	0	0
Game Room	0	0
Miscellaneous Income	10	30
<b>TOTAL INCOME</b>	<b>(\$28,726)</b>	<b>\$26,472</b>
<b>EXPENSES</b>		
Awards and Scholarships	\$0	\$0
Activity Card Expense	(2,962)	0
General Fund	0	201
Office Supplies	2,139	3,841
Publicity	12	12
Salaries and Benefits	(226)	2,765
Unrealized Loss on Investments	0	0
Other Expenditures	26,530	26,530
<b>TOTAL EXPENSES</b>	<b>\$25,491</b>	<b>\$33,349</b>
<b>NET INCOME FROM ASB GOVERNMENT</b>	<b>(\$54,218)</b>	<b>(\$6,878)</b>
Less Depreciation Expense	(594)	(1,189)
<b>NET INCOME (LOSS)</b>	<b>(\$54,812)</b>	<b>(\$8,066)</b>
<b><u>VENDING</u></b>		
Vending Income (Loss)	\$3,061	\$3,648
Less Expense and Transfer	0	0
Net Vending Income (Loss)	\$3,061	\$3,648
Vending Capital, July 1, 2005		\$124,601
<b>Vending Capital, December 31, 2005</b>		<b>\$128,249</b>



**Fiscal Year 2005-2006**  
**District:(370)SAN MATEO Quarter Ended: (Q2) December 31, 2005**  
**Certified Date:13-Feb-06 01:14 PM**

**I. Historical and Current Perspectives of General Fund (Unrestricted and Restricted):**

<u>Annual</u>	<b>As of June 30 for fiscal year (FY) specified.</b>			
	<b>FY02-03</b>	<b>FY03-04</b>	<b>FY04-05</b>	<b>FY05-06</b>
<b>General Fund Revenues</b> (Objects 8100, 8600, and 8800)	108,330,923	105,492,515	110,138,051	119,864,726
<b>Other Financing Sources</b> (Objects 8900)	401,770	2,373,354	1,491,517	792,713
<b>General Fund Expenditures</b> (Objects 1000-6000)	104,427,235	100,410,558	107,851,778	118,285,904
<b>Other Outgo</b> (Objects 7100, 7300, 7400, 7500, and 7600)	4,162,196	7,299,540	4,429,954	4,116,470
<b>Reserve for contingency</b> <b>Unrestricted</b>	3,767,728	4,105,320	3,621,524	3,798,005
<b>Reserve for contingency</b> <b>Total</b>	3,767,728	4,105,320	3,621,524	3,798,005
<b>General Fund Ending Balance</b> <b>Unrestricted</b>	5,864,741	5,842,371	6,305,861	4,352,053
<b>General Fund Ending Balance</b> <b>Total</b>	6,623,658	6,441,837	6,273,469	4,352,053
<b>Prior-Year Adjustments</b>	0	0	0	0
<b>Attendance FTES</b>	20,417	19,872	20,287	17,037
<u>Quarter</u>	<b>For the same quarter to each fiscal year (FY) specified</b>			
	<b>FY02-03</b>	<b>FY03-04</b>	<b>FY04-05</b>	<b>FY05-06</b>
<b>General Fund Cash Balance</b> (Excluding investments)	20,695,052	27,112,430	17,459,816	8,261,141

**II. General Fund (Unrestricted and Restricted) Year-To-Date Revenues and Expenditures:**

	<b>Total Budget</b>	<b>Actual</b>	<b>Percentage</b>
	(Annual)	(Year-to-Date)	%
<b>General Fund Revenues</b> (Objects 8100, 8600, and 8000)	119,864,726	49,533,282	41.32
<b>Other Financing Source</b> (Objects 8900)	792,713	68,463	8.64
<b>General Fund Expenditures</b> (Objects 1000-6000)	118,285,904	53,715,746	45.41
<b>Other Outgo</b> (Objects 7100, 7300, 7400, 7500, and 7600)	4,116,470	365,624	8.88

**III. Has the district settled any employee contracts during this quarter?** Yes  No  **If yes, complete the following:** (If multi-year settlement, provide information for all years covered)

**Salaries**

<b>Contract Period Settled</b> (Specify)	<b>Management</b>		<b>Academic(Certificated)</b>		<b>Classified</b>	
	<b>Total Salary</b>	<b>Cost-Increase %*</b>	<b>Total Salary</b>	<b>Cost-Increase %*</b>	<b>Total Salary</b>	<b>Cost-Increase %*</b>
<b>Year 1</b>	0		0		0	
<b>Year 2</b>	0		0		0	
<b>Year 3</b>	0		0		0	

\* As specified in collective bargaining agreement.

**Benefits**

<b>Contract Period Settled</b>	<b>Management Total</b>	<b>Academic Total</b>	<b>Classified Total</b>
<b>Year 1</b>	0	0	0
<b>Year 2</b>	0	0	0
<b>Year 3</b>	0	0	0

Include a statement regarding the source of revenues to pay salary and benefit increases, e.g., from the district's reserves, from cost-of-

living, etc.

**IV. Did the district have significant events for the quarter**(include incurrence of long-term debt, settlement of audit citations or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)

Yes  No

If yes, list events and their financial ramifications.(Include additional pages of explanation if needed.)

**V. Does the district have significant fiscal problems that must be addressed this year?** Yes  No

**Next year?** Yes  No  If yes, what are the problems and what actions will be taken?

(Include additional pages of explanation if needed.)

**CERTIFICATION**

To the best of my knowledge, the data contained in this report are correct.

To the best of my knowledge, the data contained in this report are correct. I further certify that this report was presented at the governing board meeting below, afforded the opportunity to be discussed and entered into the minutes of meeting.

<b>District Chief Business Officer</b>	<b>Date</b>	<b>District Superintendent</b>	<b>Date</b>
Quarter Ended: (Q2) December 31, 2005		Governing Board Meeting Date	___/___/___

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**San Mateo County Community College District  
DISTRICT CASH FLOW SUMMARY  
FOR THE QUARTER ENDING December 31, 2005**

	<u>GENERAL FUND</u>	<u>GENERAL RESTRICTED FUND</u>	<u>INSURANCE &amp; Debt Services FUND</u>	<u>CAPITAL OUTLAY FUND</u>	<u>CHILD CARE FUND</u>	<u>STUDENT AID FUND</u>	<u>POST- RETIREMENT RESERVES</u>
<b>Beg. Cash Balance in County Treasury</b>	26,375,759.51	2,897,627.19	7,921,901.60	138,800,330.30	239,890.49	125,818.01	-
<b>Cash inflow from operations:</b>							
Year-to-date Income	40,777,473.49	8,824,270.78	150,367.50	5,716,729.56	190,658.75	2,883,756.50	91,055.99
Accounts Receivable	3,671,630.70	1,792,063.56	557,157.68	3,212,733.33	114,255.64	146,392.94	272,197.37
Deferred Income	(3,914,547.28)	(367,564.79)		(13,023.00)	-	(67,112.65)	
Cash awaiting for deposit	281,850.92	404,374.84		13,903.62	(1,733.50)	10,342.09	
<b>Total Income</b>	67,192,167.34	13,550,771.58	8,629,426.78	147,730,673.81	543,071.38	3,099,196.89	363,253.36
<b>Cash outflow for operations:</b>							
Year to date expenditure	44,772,800.41	9,308,569.10	483,516.15	41,171,475.61	366,918.85	2,994,148.00	-
Advances / Prepaid	(550,148.69)	(110,986.13)		16,890.29	(7,647.10)		
Account Payable	5,455,207.84	1,606,355.47	481,337.51	8,951,301.92	100,487.98	136,021.50	302,737.16
<b>Cash Balance From Operations</b>	<b>17,514,307.78</b>	<b>2,746,833.14</b>	<b>7,664,573.12</b>	<b>97,591,005.99</b>	<b>83,311.65</b>	<b>(30,972.61)</b>	<b>60,516.20</b>
<b>Other Cash Flow</b>							
TRANS (05-06)	10,000,000.00						
TRANS (04-05)	(12,000,000.00)						
<b>Beg. Investment Balance</b>							
LAIF Balance	92,498.73						197,452.45
County Pool Balance	1,276,325.32						28,538,790.89
Special Bond			2,775,971.84	5,000.00			
C.O.P.	-						
<b>Total Beg. Balance</b>	<b>1,368,824.05</b>		<b>2,775,971.84</b>	<b>5,000.00</b>			<b>28,736,243.34</b>
<b>Y.T.D. Investment Balance</b>							
LAIF Balance	92,498.73						197,452.45
County Pool Balance	1,276,325.32						28,599,307.09
Special Bond			2,778,213.61	5,000.00			
C.O.P.	-			-			
<b>Y.T.D. Balance</b>	<b>1,368,824.05</b>		<b>2,778,213.61</b>	<b>5,000.00</b>			<b>28,796,759.54</b>
Net Cash changes from Investment	-		(2,241.77)	-			(60,516.20)
Net changes from unrealized gain / (loss)							
Cash Balance in County Treasury	15,514,307.78	2,746,833.14	7,662,331.35	97,591,005.99	83,311.65	(30,972.61)	0.00
<b>Net Cash (Excluding TRANS &amp; Trusts)</b>	<b>5,514,307.78</b>	<b>2,746,833.14</b>	<b>7,662,331.35</b>	<b>97,591,005.99</b>	<b>83,311.65</b>	<b>(30,972.61)</b>	<b>0.00</b>

**San Mateo County Community College District**  
**ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE**

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	PER FTES	ACADEMIC SALARIES			CLASSIFIED SALARIES		
				1000		PER FTES	2000		PER FTES
				AMOUNT	%		AMOUNT	%	
<b>1998-99</b>									
Cañada College	\$10,366,618	3,307	\$3,135	\$6,581,525	63.49%	\$1,990	\$1,868,571	18.02%	\$565
College of San Mateo	\$24,459,662	9,161	\$2,670	\$15,784,754	64.53%	\$1,723	\$4,156,004	16.99%	\$454
Skyline College	\$17,421,534	6,496	\$2,682	\$10,795,734	61.97%	\$1,662	\$2,700,380	15.50%	\$416
Central Svcs/District Office	\$18,172,761	0	\$0	\$962,636	5.30%	\$0	\$5,935,114	32.66%	\$0
<b>Total</b>	<b>\$70,420,575</b>	<b>18,964</b>	<b>\$3,713</b>	<b>\$34,124,649</b>	<b>48.46%</b>	<b>\$1,799</b>	<b>\$14,660,069</b>	<b>20.82%</b>	<b>\$773</b>
<b>1999-00</b>									
Cañada College	\$10,951,026	3,356	\$3,263	\$6,818,265	62.26%	\$2,032	\$2,146,328	19.60%	\$640
College of San Mateo	\$25,953,221	9,113	\$2,848	\$15,974,783	61.55%	\$1,753	\$4,711,998	18.16%	\$517
Skyline College	\$18,734,291	6,541	\$2,864	\$11,638,174	62.12%	\$1,779	\$3,016,198	16.10%	\$461
Central Svcs/District Office	\$18,488,550	0	\$0	\$505,338	2.73%	\$0	\$5,794,296	31.34%	\$0
<b>Total</b>	<b>\$74,127,088</b>	<b>19,010</b>	<b>\$3,899</b>	<b>\$34,936,560</b>	<b>47.13%</b>	<b>\$1,838</b>	<b>\$15,668,820</b>	<b>21.14%</b>	<b>\$824</b>
<b>2000-2001</b>									
Cañada College	\$11,808,658	3,546	\$3,330	\$7,181,138	60.81%	\$2,025	\$2,190,884	18.55%	\$618
College of San Mateo	\$27,940,102	8,680	\$3,219	\$16,860,441	60.34%	\$1,942	\$4,906,389	17.56%	\$565
Skyline College	\$20,003,626	6,522	\$3,067	\$11,770,621	58.84%	\$1,805	\$3,431,499	17.15%	\$526
Central Svcs/District Office	\$20,860,800	0	\$0	\$971,335	4.66%	\$0	\$5,661,786	27.14%	\$0
<b>Total</b>	<b>\$80,613,186</b>	<b>18,748</b>	<b>\$4,300</b>	<b>\$36,783,535</b>	<b>45.63%</b>	<b>\$1,962</b>	<b>\$16,190,558</b>	<b>20.08%</b>	<b>\$864</b>
<b>2001-2002</b>									
Cañada College	\$12,632,803	3,948	\$3,200	\$7,853,008	62.16%	\$1,989	\$2,310,446	18.29%	\$585
College of San Mateo	\$29,955,660	8,783	\$3,411	\$18,156,582	60.61%	\$2,067	\$5,515,589	18.41%	\$628
Skyline College	\$21,496,139	6,908	\$3,112	\$12,639,227	58.80%	\$1,830	\$4,136,010	19.24%	\$599
Central Svcs/District Office	\$22,580,021	0	\$0	\$515,388	2.28%	\$0	\$6,976,608	30.90%	\$0
<b>Total</b>	<b>\$86,664,623</b>	<b>19,639</b>	<b>\$4,413</b>	<b>\$39,164,205</b>	<b>45.19%</b>	<b>\$1,994</b>	<b>\$18,938,653</b>	<b>21.85%</b>	<b>\$964</b>
<b>2002-2003</b>									
Cañada College	\$12,914,050	4,095	\$3,154	\$7,938,949	61.48%	\$1,939	\$2,466,168	19.10%	\$602
College of San Mateo	\$30,361,237	9,562	\$3,175	\$18,624,825	61.34%	\$1,948	\$5,930,211	19.53%	\$620
Skyline College	\$21,601,746	7,596	\$2,844	\$12,985,438	60.11%	\$1,710	\$4,224,624	19.56%	\$556
Central Svcs/District Office	\$24,579,650	0	\$0	\$1,061,516	4.32%	\$0	\$7,816,635	31.80%	\$0
<b>Total</b>	<b>\$89,456,683</b>	<b>21,253</b>	<b>\$4,209</b>	<b>\$40,610,728</b>	<b>45.40%</b>	<b>\$1,911</b>	<b>\$20,437,638</b>	<b>22.85%</b>	<b>\$962</b>
<b>2003-2004</b>									
Cañada College	\$11,792,286	3,754	\$3,141	\$7,098,066	60.19%	\$1,891	\$2,090,852	17.73%	\$557
College of San Mateo	\$28,985,348	9,598	\$3,020	\$17,502,322	60.38%	\$1,824	\$5,157,683	17.79%	\$537
Skyline College	\$20,325,148	7,128	\$2,851	\$12,208,467	60.07%	\$1,713	\$3,783,320	18.61%	\$531
Central Svcs/District Office	\$27,181,269	0	\$0	\$574,914	2.12%	\$0	\$7,823,285	28.78%	\$0
<b>Total</b>	<b>\$88,284,051</b>	<b>20,480</b>	<b>\$4,311</b>	<b>\$37,383,769</b>	<b>42.34%</b>	<b>\$1,825</b>	<b>\$18,855,140</b>	<b>21.36%</b>	<b>\$921</b>
<b>2004-2005</b>									
Cañada College	\$13,075,199	4,061	\$3,220	\$7,522,047	57.53%	\$1,852	\$2,320,706	17.75%	\$571
College of San Mateo	\$29,993,932	8,942	\$3,354	\$18,130,378	60.45%	\$2,028	\$5,125,054	17.09%	\$573
Skyline College	\$21,488,221	6,970	\$3,083	\$12,940,296	60.22%	\$1,857	\$3,773,824	17.56%	\$541
Central Svcs/District Office	\$26,239,553	0	\$0	\$556,323	2.12%	\$0	\$8,142,280	31.03%	\$0
<b>Total</b>	<b>\$90,796,905</b>	<b>19,973</b>	<b>\$4,546</b>	<b>\$39,149,044</b>	<b>43.12%</b>	<b>\$1,960</b>	<b>\$19,361,863</b>	<b>21.32%</b>	<b>\$969</b>

Notes:

- Expenditures represent unrestricted general fund (Fund 1) for all activity centers
- Spreadsheet continued on next page

**San Mateo County Community College District**  
**ACTUAL SITE EXPENDITURE COMPARISON BY MAJOR ACCOUNT CODE**

Page 2

EMPLOYEE BENEFITS 3000			SUPPLIES/SERVICES 4000-5000			CAPITAL OUTLAY 6000			OTHER OUTGO 7000		
AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
\$1,267,725	12.23%	\$383	\$512,395	4.94%	\$155	\$85,955	0.83%	\$26	\$50,447	0.49%	\$15
\$3,083,192	12.61%	\$337	\$1,313,349	5.37%	\$143	\$118,879	0.49%	\$13	\$3,484	0.01%	\$0
\$2,013,059	11.56%	\$310	\$1,368,372	7.85%	\$211	\$383,010	2.20%	\$59	\$160,979	0.92%	\$25
\$3,163,918	17.41%	\$0	\$4,438,458	24.42%	\$0	\$985,056	5.42%	\$0	\$2,687,579	14.79%	\$0
<b>\$9,527,894</b>	<b>13.53%</b>	<b>\$502</b>	<b>\$7,632,574</b>	<b>10.84%</b>	<b>\$402</b>	<b>\$1,572,900</b>	<b>2.23%</b>	<b>\$83</b>	<b>\$2,902,489</b>	<b>4.12%</b>	<b>\$153</b>
\$1,366,798	12.48%	\$407	\$525,097	4.79%	\$156	\$94,375	0.86%	\$28	\$163	0.00%	\$0
\$3,174,206	12.23%	\$348	\$1,610,982	6.21%	\$177	\$286,686	1.10%	\$31	\$194,566	0.75%	\$21
\$2,254,973	12.04%	\$345	\$1,466,108	7.83%	\$224	\$358,011	1.91%	\$55	\$827	0.00%	\$0
\$3,568,987	19.30%	\$0	\$5,205,713	28.16%	\$0	\$1,175,066	6.36%	\$0	\$2,239,150	12.11%	\$0
<b>\$10,364,964</b>	<b>13.98%</b>	<b>\$545</b>	<b>\$8,807,900</b>	<b>11.88%</b>	<b>\$463</b>	<b>\$1,914,138</b>	<b>2.58%</b>	<b>\$101</b>	<b>\$2,434,706</b>	<b>3.28%</b>	<b>\$128</b>
\$1,477,846	12.51%	\$417	\$849,738	7.20%	\$240	\$109,052	0.92%	\$31	\$0	0.00%	\$0
\$3,381,767	12.10%	\$390	\$1,549,140	5.54%	\$178	\$349,089	1.25%	\$40	\$893,275	3.20%	\$103
\$2,411,962	12.06%	\$370	\$1,504,845	7.52%	\$231	\$586,994	2.93%	\$90	\$297,705	1.49%	\$46
\$4,197,159	20.12%	\$0	\$5,375,003	25.77%	\$0	\$1,255,583	6.02%	\$0	\$3,399,934	16.30%	\$0
<b>\$11,468,734</b>	<b>14.23%</b>	<b>\$612</b>	<b>\$9,278,726</b>	<b>11.51%</b>	<b>\$495</b>	<b>\$2,300,718</b>	<b>2.85%</b>	<b>\$123</b>	<b>\$4,590,914</b>	<b>5.69%</b>	<b>\$245</b>
\$1,641,808	13.00%	\$416	\$621,208	4.92%	\$157	\$48,445	0.38%	\$12	\$157,888	1.25%	\$40
\$3,779,836	12.62%	\$430	\$1,591,167	5.31%	\$181	\$360,865	1.20%	\$41	\$551,621	1.84%	\$63
\$2,722,326	12.66%	\$394	\$1,359,202	6.32%	\$197	\$460,671	2.14%	\$67	\$178,703	0.83%	\$26
\$4,649,086	20.59%	\$0	\$6,028,644	26.70%	\$0	\$724,435	3.21%	\$0	\$3,685,858	16.32%	\$0
<b>\$12,793,056</b>	<b>14.76%</b>	<b>\$651</b>	<b>\$9,600,221</b>	<b>11.08%</b>	<b>\$489</b>	<b>\$1,594,416</b>	<b>1.84%</b>	<b>\$81</b>	<b>\$4,574,070</b>	<b>5.28%</b>	<b>\$233</b>
\$1,865,192	14.44%	\$455	\$554,146	4.29%	\$135	\$31,230	0.24%	\$8	\$58,365	0.45%	\$14
\$4,411,303	14.53%	\$461	\$1,193,566	3.93%	\$125	\$103,905	0.34%	\$11	\$97,427	0.32%	\$10
\$3,064,203	14.18%	\$403	\$1,200,784	5.56%	\$158	\$121,793	0.56%	\$16	\$4,904	0.02%	\$1
\$5,824,556	23.70%	\$0	\$6,920,699	28.16%	\$0	\$305,539	1.24%	\$0	\$2,650,705	10.78%	\$0
<b>\$15,165,254</b>	<b>16.95%</b>	<b>\$714</b>	<b>\$9,869,195</b>	<b>11.03%</b>	<b>\$464</b>	<b>\$562,467</b>	<b>0.63%</b>	<b>\$26</b>	<b>\$2,811,401</b>	<b>3.14%</b>	<b>\$132</b>
\$1,942,156	16.47%	\$517	\$579,130	4.91%	\$154	\$26,203	0.22%	\$7	\$55,879	0.47%	\$15
\$4,761,950	16.43%	\$496	\$1,075,809	3.71%	\$112	\$105,309	0.36%	\$11	\$382,275	1.32%	\$40
\$3,393,849	16.70%	\$476	\$836,728	4.12%	\$117	\$35,212	0.17%	\$5	\$67,572	0.33%	\$9
\$7,234,924	26.62%	\$0	\$6,894,239	25.36%	\$0	\$342,145	1.26%	\$0	\$4,311,762	15.86%	\$0
<b>\$17,332,879</b>	<b>19.63%</b>	<b>\$846</b>	<b>\$9,385,906</b>	<b>10.63%</b>	<b>\$458</b>	<b>\$508,869</b>	<b>0.58%</b>	<b>\$25</b>	<b>\$4,817,488</b>	<b>5.46%</b>	<b>\$235</b>
\$2,186,184	16.72%	\$538	\$949,290	7.26%	\$234	\$70,109	0.54%	\$17	\$26,863	0.21%	\$7
\$5,131,569	17.11%	\$574	\$1,396,104	4.65%	\$156	\$43,686	0.15%	\$5	\$167,140	0.56%	\$19
\$3,674,519	17.10%	\$527	\$925,656	4.31%	\$133	\$71,598	0.33%	\$10	\$102,326	0.48%	\$15
\$7,964,149	30.35%	\$0	\$6,693,121	25.51%	\$0	\$230,493	0.88%	\$0	\$2,653,187	10.11%	\$0
<b>\$18,956,422</b>	<b>20.88%</b>	<b>\$949</b>	<b>\$9,964,172</b>	<b>10.97%</b>	<b>\$499</b>	<b>\$415,886</b>	<b>0.46%</b>	<b>\$21</b>	<b>\$2,949,516</b>	<b>3.25%</b>	<b>\$148</b>

Notes:

- Expenditures represent unrestricted general fund (Fund 1) for all activity centers

**San Mateo County Community College District**  
**ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY**

Page 1

	TOTAL GEN'L FUND EXPENSES	FTES	INSTRUCTION & INSTRUCTIONAL SERVICES			STUDENT SERVICES		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>1999-00</b>								
Cañada College	\$10,696,994	3,356	\$8,213,219	76.78%	\$2,447	\$1,474,296	13.78%	\$439
College of San Mateo	\$24,516,740	8,942	\$19,580,120	79.86%	\$2,190	\$3,034,957	12.38%	\$339
Skyline College	\$18,449,521	6,398	\$15,044,716	81.55%	\$2,351	\$1,947,097	10.55%	\$304
Central Svcs/District Office	\$17,998,562	0	\$3,587,817	19.93%	\$0	\$85,895	0.48%	\$0
<b>Total</b>	<b>\$71,661,817</b>	<b>18,696</b>	<b>\$46,425,872</b>	<b>64.78%</b>	<b>\$2,483</b>	<b>\$6,542,245</b>	<b>9.13%</b>	<b>\$350</b>
<b>2000-2001</b>								
Cañada College	\$11,550,021	3,546	\$8,679,050	75.14%	\$2,448	\$1,748,623	15.14%	\$493
College of San Mateo	\$26,504,681	8,507	\$21,352,508	80.56%	\$2,510	\$3,322,116	12.53%	\$391
Skyline College	\$19,575,700	6,479	\$15,389,868	78.62%	\$2,375	\$2,234,003	11.41%	\$345
Central Svcs/District Office	\$20,155,962	0	\$4,585,189	22.75%	\$0	\$2,199	0.01%	\$0
<b>Total</b>	<b>\$77,786,364</b>	<b>18,532</b>	<b>\$50,006,615</b>	<b>64.29%</b>	<b>\$2,698</b>	<b>\$7,306,941</b>	<b>9.39%</b>	<b>\$394</b>
<b>2001-2002</b>								
Cañada College	\$12,337,984	3,948	\$9,300,549	75.38%	\$2,356	\$1,824,057	14.78%	\$462
College of San Mateo	\$28,326,892	8,783	\$22,824,753	80.58%	\$2,599	\$3,564,453	12.58%	\$406
Skyline College	\$21,052,322	6,908	\$16,332,449	77.58%	\$2,364	\$2,640,226	12.54%	\$382
Central Svcs/District Office	\$20,917,912	0	\$4,492,050	21.47%	\$0	\$1,071	0.01%	\$0
<b>Total</b>	<b>\$82,635,110</b>	<b>19,639</b>	<b>\$52,949,801</b>	<b>64.08%</b>	<b>\$2,696</b>	<b>\$8,029,807</b>	<b>9.72%</b>	<b>\$409</b>
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$9,462,639	75.29%	\$2,311	\$1,814,555	14.44%	\$443
College of San Mateo	\$28,608,707	9,559	\$23,215,700	81.15%	\$2,429	\$3,396,281	11.87%	\$355
Skyline College	\$21,190,072	7,585	\$16,576,214	78.23%	\$2,185	\$2,520,121	11.89%	\$332
Central Svcs/District Office	\$22,991,850	0	\$5,849,476	25.44%	\$0	\$400,752	1.74%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$55,104,029</b>	<b>64.56%</b>	<b>\$2,594</b>	<b>\$8,131,709</b>	<b>9.53%</b>	<b>\$383</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$8,863,921	76.89%	\$2,362	\$1,466,925	12.73%	\$391
College of San Mateo	\$26,917,388	9,597	\$21,243,979	78.92%	\$2,214	\$3,554,627	13.21%	\$370
Skyline College	\$19,951,945	7,127	\$15,620,283	78.29%	\$2,192	\$2,289,664	11.48%	\$321
Central Svcs/District Office	\$24,932,870	0	\$6,062,452	24.32%	\$0	\$234,218	0.94%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$51,790,635</b>	<b>62.15%</b>	<b>\$2,529</b>	<b>\$7,545,434</b>	<b>9.05%</b>	<b>\$368</b>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$9,884,468	77.42%	\$2,434	\$1,578,171	12.36%	\$389
College of San Mateo	\$28,153,518	8,942	\$22,304,783	79.23%	\$2,494	\$3,657,969	12.99%	\$409
Skyline College	\$21,141,029	6,970	\$16,707,797	79.03%	\$2,397	\$2,461,809	11.64%	\$353
Central Svcs/District Office	\$25,456,582	0	\$6,316,373	24.81%	\$0	\$332,869	1.31%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$55,213,421</b>	<b>63.09%</b>	<b>\$2,764</b>	<b>\$8,030,818</b>	<b>9.18%</b>	<b>\$402</b>

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do **not** include Ancillary Services in activity centers 6800 through 7000

**San Mateo County Community College District**  
**ACTUAL EXPENDITURE COMPARISON FOR THE SMCCCD BY MAJOR BUDGET ACTIVITY**

Page 2

	TOTAL GEN'L FUND EXPENSES	FTES	PLANT OPERATIONS			INSTITUTIONAL SUPPORT		
			AMOUNT	%	PER FTES	AMOUNT	%	PER FTES
<b>1999-00</b>								
Cañada College	\$10,696,994	3,356	\$8,956	0.08%	\$3	\$1,000,523	9.35%	\$298
College of San Mateo	\$24,516,740	8,942	\$41,819	0.17%	\$5	\$1,859,844	7.59%	\$208
Skyline College	\$18,449,521	6,398	\$33,258	0.18%	\$5	\$1,424,450	7.72%	\$223
Central Svcs/District Office	\$17,998,562	0	\$6,436,857	35.76%	\$0	\$7,887,993	43.83%	\$0
<b>Total</b>	<b>\$71,661,817</b>	<b>18,696</b>	<b>\$6,520,890</b>	<b>9.10%</b>	<b>\$349</b>	<b>\$12,172,810</b>	<b>16.99%</b>	<b>\$651</b>
<b>2000-2001</b>								
Cañada College	\$11,550,021	3,546	\$10,813	0.09%	\$3	\$1,111,535	9.62%	\$313
College of San Mateo	\$26,504,681	8,507	\$51,241	0.19%	\$6	\$1,778,816	6.71%	\$209
Skyline College	\$19,575,700	6,479	\$66,097	0.34%	\$10	\$1,885,732	9.63%	\$291
Central Svcs/District Office	\$20,155,962	0	\$7,482,178	37.12%	\$0	\$8,086,396	40.12%	\$0
<b>Total</b>	<b>\$77,786,364</b>	<b>18,532</b>	<b>\$7,610,329</b>	<b>9.78%</b>	<b>\$411</b>	<b>\$12,862,479</b>	<b>16.54%</b>	<b>\$694</b>
<b>2001-2002</b>								
Cañada College	\$12,337,984	3,948	\$3,882	0.03%	\$1	\$1,209,496	9.80%	\$306
College of San Mateo	\$28,326,892	8,783	\$50,182	0.18%	\$6	\$1,887,504	6.66%	\$215
Skyline College	\$21,052,322	6,908	\$63,849	0.30%	\$9	\$2,015,798	9.58%	\$292
Central Svcs/District Office	\$20,917,912	0	\$7,421,023	35.48%	\$0	\$9,003,768	43.04%	\$0
<b>Total</b>	<b>\$82,635,110</b>	<b>19,639</b>	<b>\$7,538,936</b>	<b>9.12%</b>	<b>\$384</b>	<b>\$14,116,566</b>	<b>17.08%</b>	<b>\$719</b>
<b>2002-2003</b>								
Cañada College	\$12,568,099	4,095	\$14,410	0.11%	\$4	\$1,276,495	10.16%	\$312
College of San Mateo	\$28,608,707	9,559	\$91,980	0.32%	\$10	\$1,904,746	6.66%	\$199
Skyline College	\$21,190,072	7,585	\$92,136	0.43%	\$12	\$2,001,601	9.45%	\$264
Central Svcs/District Office	\$22,991,850	0	\$7,622,870	33.15%	\$0	\$9,118,752	39.66%	\$0
<b>Total</b>	<b>\$85,358,728</b>	<b>21,239</b>	<b>\$7,821,396</b>	<b>9.16%</b>	<b>\$368</b>	<b>\$14,301,594</b>	<b>16.75%</b>	<b>\$673</b>
<b>2003-2004</b>								
Cañada College	\$11,527,638	3,753	\$22,774	0.20%	\$6	\$1,174,018	10.18%	\$313
College of San Mateo	\$26,917,388	9,597	\$25,548	0.09%	\$3	\$2,093,234	7.78%	\$218
Skyline College	\$19,951,945	7,127	\$34,393	0.17%	\$5	\$2,007,605	10.06%	\$282
Central Svcs/District Office	\$24,932,870	0	\$8,099,486	32.49%	\$0	\$10,536,714	42.26%	\$0
<b>Total</b>	<b>\$83,329,841</b>	<b>20,477</b>	<b>\$8,182,201</b>	<b>9.82%</b>	<b>\$400</b>	<b>\$15,811,571</b>	<b>18.97%</b>	<b>\$772</b>
<b>2004-2005</b>								
Cañada College	\$12,766,997	4,061	\$26,358	0.21%	\$6	\$1,277,999	10.01%	\$315
College of San Mateo	\$28,153,518	8,942	\$52,632	0.19%	\$6	\$2,138,134	7.59%	\$239
Skyline College	\$21,141,029	6,970	\$30,015	0.14%	\$4	\$1,941,408	9.18%	\$279
Central Svcs/District Office	\$25,456,582	0	\$8,298,369	32.60%	\$0	\$10,508,972	41.28%	\$0
<b>Total</b>	<b>\$87,518,126</b>	<b>19,973</b>	<b>\$8,407,373</b>	<b>9.61%</b>	<b>\$421</b>	<b>\$15,866,514</b>	<b>18.13%</b>	<b>\$794</b>

Notes:

1. Expenditures represent unrestricted general fund (Fund 1) for activity centers 0100 through 6700 only.
2. Instruction/Instructional Services includes activity centers 0100 through 6100
3. Student Services includes activity centers 6200 through 6400
4. Plant Operations includes activity center 6500
5. Institutional Support includes activity centers 6600 through 6700
6. Totals do **not** include Ancillary Services in activity centers 6800 through 7000

**San Mateo County Community College District**

**ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000**

Page 1

	TOTAL GEN'L FUND EXPENSES 1000 only	REGULAR TEACHING SALARIES		HOURLY TEACHING SALARIES		REGULAR NON TEACHING SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>1998-99</b>							
Cañada College	\$6,581,525	\$3,107,404	47.21%	\$2,183,368	33.17%	\$492,935	7.49%
College of San Mateo	\$15,784,754	\$7,476,687	47.37%	\$4,336,630	27.47%	\$2,303,689	14.59%
Skyline College	\$10,795,734	\$4,994,533	46.26%	\$3,453,908	31.99%	\$948,084	8.78%
Central Svcs/District Office	\$962,636	\$0	0.00%	\$95,008	9.87%	\$333,005	34.59%
<b>Total</b>	<b>\$34,124,649</b>	<b>\$15,578,624</b>	<b>45.65%</b>	<b>\$10,068,914</b>	<b>29.51%</b>	<b>\$4,077,713</b>	<b>11.95%</b>
<b>1999-00</b>							
Cañada College	\$6,818,265	\$3,063,150	44.93%	\$2,401,599	35.22%	\$458,877	6.73%
College of San Mateo	\$15,974,783	\$7,440,368	46.58%	\$4,768,076	29.85%	\$2,036,558	12.75%
Skyline College	\$11,638,174	\$5,561,758	47.79%	\$3,504,387	30.11%	\$1,089,464	9.36%
Central Svcs/District Office	\$505,338	\$13,357	2.64%	\$169	0.03%	\$213,370	42.22%
<b>Total</b>	<b>\$34,936,560</b>	<b>\$16,078,633</b>	<b>46.02%</b>	<b>\$10,674,231</b>	<b>30.55%</b>	<b>\$3,798,269</b>	<b>10.87%</b>
<b>2000-2001</b>							
Cañada College	\$7,181,138	\$3,169,536	44.14%	\$2,262,946	31.51%	\$647,262	9.01%
College of San Mateo	\$16,860,442	\$7,638,107	45.30%	\$5,031,408	29.84%	\$2,374,979	14.09%
Skyline College	\$11,770,621	\$5,822,017	49.46%	\$3,169,580	26.93%	\$1,239,044	10.53%
Central Svcs/District Office	\$971,334	\$0	0.00%	\$0	0.00%	\$543,410	55.94%
<b>Total</b>	<b>\$36,783,535</b>	<b>\$16,629,660</b>	<b>45.21%</b>	<b>\$10,463,934</b>	<b>28.45%</b>	<b>\$4,804,695</b>	<b>13.06%</b>
<b>2001-2002</b>							
Cañada College	\$7,853,008	\$3,232,830	41.17%	\$2,634,411	33.55%	\$747,935	9.52%
College of San Mateo	\$18,156,582	\$8,334,112	45.90%	\$5,405,488	29.77%	\$2,452,138	13.51%
Skyline College	\$12,639,227	\$6,009,572	47.55%	\$3,662,685	28.98%	\$1,307,260	10.34%
Central Svcs/District Office	\$515,389	\$0	0.00%	\$0	0.00%	\$61,896	12.01%
<b>Total</b>	<b>\$39,164,206</b>	<b>\$17,576,514</b>	<b>44.88%</b>	<b>\$11,702,584</b>	<b>29.88%</b>	<b>\$4,569,229</b>	<b>11.67%</b>
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$3,467,519	43.68%	\$2,615,205	32.94%	\$805,999	10.15%
College of San Mateo	\$18,624,825	\$8,518,979	45.74%	\$5,604,672	30.09%	\$2,409,304	12.94%
Skyline College	\$12,985,437	\$6,069,969	46.74%	\$4,062,460	31.28%	\$1,257,087	9.68%
Central Svcs/District Office	\$1,061,515	\$0	0.00%	\$391,050	36.84%	\$211,944	19.97%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$18,056,467</b>	<b>44.46%</b>	<b>\$12,673,387</b>	<b>31.21%</b>	<b>\$4,684,334</b>	<b>11.53%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$3,144,684	44.30%	\$2,302,158	32.43%	\$760,360	10.71%
College of San Mateo	\$17,502,322	\$8,577,689	49.01%	\$5,012,198	28.64%	\$1,823,505	10.42%
Skyline College	\$12,208,468	\$6,112,291	50.07%	\$3,334,618	27.31%	\$1,119,031	9.17%
Central Svcs/District Office	\$628,339	\$0	0.00%	\$112,740	17.94%	\$130,975	20.84%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$17,834,664</b>	<b>47.64%</b>	<b>\$10,761,714</b>	<b>28.75%</b>	<b>\$3,833,871</b>	<b>10.24%</b>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$3,276,153	43.55%	\$2,656,401	35.31%	\$546,918	7.27%
College of San Mateo	\$18,130,378	\$8,676,777	47.86%	\$5,535,593	30.53%	\$1,864,834	10.29%
Skyline College	\$12,940,296	\$6,088,589	47.05%	\$3,795,455	29.33%	\$1,288,737	9.96%
Central Svcs/District Office	\$556,323	\$0	0.00%	\$0	0.00%	\$130,512	23.46%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$18,041,520</b>	<b>46.08%</b>	<b>\$11,987,449</b>	<b>30.62%</b>	<b>\$3,831,002</b>	<b>9.79%</b>

Notes:

1. Regular Non Teaching Salaries includes counselors, Librarians, Psychologists, Nurses, Coordinators, and other reassigned time
2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers

**San Mateo County Community College District**

**ACTUAL EXPENDITURE COMPARISON OF ACADEMIC SALARIES--ACCOUNT CODE 1000**

Page 2

	TOTAL GEN'L FUND EXPENSES 1000 only	HOURLY NON TEACHING SALARIES		ACADEMIC ADMINISTRATIVE SALARIES		ACADEMIC SUPERVISORY SALARIES	
		AMOUNT	%	AMOUNT	%	AMOUNT	%
<b>1998-99</b>							
Cañada College	\$6,581,525	\$234,048	3.56%	\$484,903	7.37%	\$78,867	1.20%
College of San Mateo	\$15,784,754	\$372,506	2.36%	\$1,087,933	6.89%	\$207,309	1.31%
Skyline College	\$10,795,734	\$459,619	4.26%	\$806,650	7.47%	\$132,940	1.23%
Central Svcs/District Office	\$962,636	\$146,254	15.19%	\$388,369	40.34%	\$0	0.00%
<b>Total</b>	<b>\$34,124,649</b>	<b>\$1,212,427</b>	<b>3.55%</b>	<b>\$2,767,855</b>	<b>8.11%</b>	<b>\$419,116</b>	<b>1.23%</b>
<b>1999-00</b>							
Cañada College	\$6,818,265	\$211,566	3.10%	\$619,125	9.08%	\$63,948	0.94%
College of San Mateo	\$15,974,783	\$356,203	2.23%	\$1,160,066	7.26%	\$213,512	1.34%
Skyline College	\$11,638,174	\$405,757	3.49%	\$936,770	8.05%	\$140,038	1.20%
Central Svcs/District Office	\$505,338	\$27,159	5.37%	\$251,283	49.73%	\$0	0.00%
<b>Total</b>	<b>\$34,936,560</b>	<b>\$1,000,685</b>	<b>2.86%</b>	<b>\$2,967,244</b>	<b>8.49%</b>	<b>\$417,498</b>	<b>1.20%</b>
<b>2000-2001</b>							
Cañada College	\$7,181,138	\$141,102	1.96%	\$693,578	9.66%	\$266,714	3.71%
College of San Mateo	\$16,860,442	\$419,276	2.49%	\$1,161,731	6.89%	\$234,939	1.39%
Skyline College	\$11,770,621	\$487,859	4.14%	\$901,089	7.66%	\$151,032	1.28%
Central Svcs/District Office	\$971,334	\$70,628	7.27%	\$357,298	36.78%	\$0	0.00%
<b>Total</b>	<b>\$36,783,535</b>	<b>\$1,118,865</b>	<b>3.04%</b>	<b>\$3,113,696</b>	<b>8.46%</b>	<b>\$652,685</b>	<b>1.77%</b>
<b>2001-2002</b>							
Cañada College	\$7,853,008	\$92,711	1.18%	\$842,565	10.73%	\$302,556	3.85%
College of San Mateo	\$18,156,582	\$532,656	2.93%	\$1,219,820	6.72%	\$212,368	1.17%
Skyline College	\$12,639,227	\$530,632	4.20%	\$963,653	7.62%	\$165,426	1.31%
Central Svcs/District Office	\$515,389	\$106,633	20.69%	\$346,859	67.30%	\$0	0.00%
<b>Total</b>	<b>\$39,164,206</b>	<b>\$1,262,632</b>	<b>3.22%</b>	<b>\$3,372,897</b>	<b>8.61%</b>	<b>\$680,350</b>	<b>1.74%</b>
<b>2002-2003</b>							
Cañada College	\$7,938,949	\$91,244	1.15%	\$740,766	9.33%	\$218,216	2.75%
College of San Mateo	\$18,624,825	\$516,423	2.77%	\$1,337,925	7.18%	\$237,522	1.28%
Skyline College	\$12,985,437	\$442,875	3.41%	\$978,686	7.54%	\$174,360	1.34%
Central Svcs/District Office	\$1,061,515	\$155,679	14.67%	\$302,842	28.53%	\$0	0.00%
<b>Total</b>	<b>\$40,610,726</b>	<b>\$1,206,221</b>	<b>2.97%</b>	<b>\$3,360,219</b>	<b>8.27%</b>	<b>\$630,098</b>	<b>1.55%</b>
<b>2003-2004</b>							
Cañada College	\$7,098,066	\$107,055	1.51%	\$638,217	8.99%	\$145,592	2.05%
College of San Mateo	\$17,502,322	\$383,720	2.19%	\$1,458,659	8.33%	\$246,551	1.41%
Skyline College	\$12,208,468	\$408,556	3.35%	\$1,039,982	8.52%	\$193,990	1.59%
Central Svcs/District Office	\$628,339	\$69,631	11.08%	\$314,993	50.13%	\$0	0.00%
<b>Total</b>	<b>\$37,437,195</b>	<b>\$968,962</b>	<b>2.59%</b>	<b>\$3,451,851</b>	<b>9.22%</b>	<b>\$586,133</b>	<b>1.57%</b>
<b>2004-2005</b>							
Cañada College	\$7,522,047	\$135,800	1.81%	\$860,529	11.44%	\$46,245	0.61%
College of San Mateo	\$18,130,378	\$380,334	2.10%	\$1,411,863	7.79%	\$260,976	1.41%
Skyline College	\$12,940,296	\$474,803	3.67%	\$1,094,725	8.46%	\$197,987	1.53%
Central Svcs/District Office	\$556,323	\$24,801	4.46%	\$401,010	72.08%	\$0	0.00%
<b>Total</b>	<b>\$39,149,044</b>	<b>\$1,015,739</b>	<b>2.59%</b>	<b>\$3,768,127</b>	<b>9.63%</b>	<b>\$505,209</b>	<b>1.29%</b>

Notes:

1. Regular Non Teaching Salaries includes counselors, Librarians, Psychologists, Nurses, Coordinators, and other reassigned time
2. Expenditures represent certificated salary expenses in the unrestricted general fund (Fund 1) for all activity centers